



Goods and Services Tax

ENFORCEMENT MODULE- GST

List Formats

GST



Goods and Services Tax

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1. Notices

1.1 DETENTION NOTICE (Not notified)

(No column should be left blank. In case of Nil it shall be entered.)

No..... (Auto populated)

Authorization No. _____ issued by _____.

1	Sl. No. in the register of check of shop/ establishment	
2	Date and Time of check	
3	GSTIN/Temporary ID	
4	Name & Address of the Taxpayer	
5	Goods, if any detained	YES/NO
6	Documents, if any detained	YES/NO
7	Total value of the Goods, if any detained with Tax Rate thereon:	
8	Name of the person in charge of the shop/establishment at the time of detention:	

Whereas on inspection of your shop/ establishment No. _____ on _____ it is prima-facie found that you have committed Offences under sections _____ of CGST/SGST/IGST Act, 2017 and attempt to evade payment of tax payable under the CGST/SGST/IGST Tax Act, _____ is suspected and the same is punishable under sections _____ of CGST/SGST/IGST Act, 2017.

For the above reasons, the documents/goods mentioned below are detained until further orders.

(A) Details of Goods detained:

Sl. No.	Description of goods	Quantity of units	Make/ mark or model	Value	Rate of Tax
1	2	3	4	5	6



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(B) Details of books/documents/things detained:

Sl. No.	Description of goods/ documents/ things detained	No. of books/ documents/ things detained	No. of Pages	Period	
1	2	3	4	5	

These goods/documents are being handed over for safe upkeep to:

<<Name & Address of the person>>

With a direction that he shall not remove, part with, or otherwise deal with the goods or things except with the previous permission of the undersigned.

Name:

Signature and Designation

Officer detaining the inventory/ goods)

ACKNOWLEDGEMENT OF DETENTION NOTICE

Received the notice

Signature with date and time

Name and Address with status

(Owner or person in charge of Shop/ Establishment)



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FORM GST MOV-07

1.2 NOTICE UNDER SECTION 129 (3) OF THE CENTRAL GOODS AND SERVICES TAX ACT, 2017 AND THE STATE/UNION TERRITORY GOODS AND SERVICES TAX ACT, 2017 / UNDER SECTION 20 OF THE INTEGRATED GOODS AND SERVICES TAX ACT, 2017

GSTIN/Temp id: _____

The conveyance bearing No. _____ was intercepted by _____ (Name and Designation of the proper officer) on _____ (date) at _____ (time) at _____ (place). The statement of the driver/person in charge of the vehicle was recorded on _____ (date).

2. The goods in movement were inspected under the provisions of sub-section (3) of section 68 of the Central Goods and Services Tax Act, 2017 read with subsection (3) of section 68 of the State/ Union Territory Goods and Services Tax Act, 2017 or under section 20 of the Integrated Goods and Services Tax Act, 2017 read with sub-section (3) of section 68 of the Central Goods and Services Tax Act, 2017 on _____ (date) and the following discrepancies were noticed.

(i)

(ii)

(iii)

3. In view of the above, the goods and the conveyance used for the movement of goods were detained under sub-section (3) of section 68 of the Central Goods and Services Tax Act, 2017 and sub-section (1) of section 129 of the Central Goods and Services Tax Act, 2017 read with subsection (3) of section 68 of the State/ Union Territory Goods and Services Tax Act, 2017 or under section 20 of the Integrated Goods and Services Tax Act, 2017 read with subsection (3) of section 68 of the Central Goods and Services Tax Act, 2017 by issuing an order of detention in **FORM GST MOV 06** and the same was served on the person in charge of the conveyance on _____ (date).

4. Sub-section (1) of section 129 of the Central Goods and Services Tax Act, 2017 provides for the release of goods and conveyance detained on the payment of tax and penalty as under:

(i) the applicable tax and penalty equal to one hundred per cent of the tax payable on such goods, where the owner of the goods comes forward to pay such tax and penalty.

(ii) the applicable tax and penalty equal to the fifty per cent of the value of the goods reduced by the tax amount paid thereon under the Central Goods and Services Tax Act, 2017 and State/UT Goods and Services Tax Act calculated separately or the applicable tax and penalty equal to the value of the goods reduced by the tax amount paid thereon under the



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Integrated Goods and Services Tax Act, where the owner of the goods does not come forward to pay such tax and penalty.

5. Clause (c) of sub-section (1) of section 129 of the Central Goods and Services Tax Act, 2017 provides for the release of goods upon furnishing of a security equivalent to the amount payable under clause (a) or clause (b) of the said sub-section, as indicated supra at (i) and (ii) of para 4 above, in **FORM GST MOV-08**.

6. The calculation of proposed tax and penalty is as under:

1) CALCULATION OF APPLICABLE TAX

					RATE OF TAX				TAX AMOUNT			
Sl. no	Description of goods	HSN code	Quantity	Total value (Rs.)	Central tax	State tax / Union territory tax	Integrated tax	Cess	Central tax	State tax / Union territory tax	Integrated tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13

2) CALCULATION OF APPLICABLE PENALTY UNDER CLAUSE (a) OF SUBSECTION (1) OF SECTION 129

					RATE OF TAX				PENALTY AMOUNT			
Sl. no	Description of goods	HSN code	Quantity	Total value (Rs.)	Central tax	State tax / Union territory tax	Integrated tax	Cess	Central tax	State tax / Union territory tax	Integrated tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13

3) CALCULATION OF APPLICABLE PENALTY UNDER CLAUSE (b) OF SUBSECTION (1) OF SECTION 129

					AMOUNT OF TAX				PENALTY AMOUNT			
Sl. no	Description of goods	HSN code	Quantity	Total value (Rs.)	Central tax	State tax / Union territory tax	Integrated tax	Cess	Central tax	State tax / Union territory tax	Integrated tax	Cess
	2	3	4	5	6	7	8	9	10	11	12	13



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7. You are hereby **directed to show cause, within seven days from the receipt of this notice**, as to why the proposed tax and penalty mentioned supra should not be payable by you, failing which, further proceedings under the provisions of the Central Goods and Services Tax Act, 2017 State/Union Territory Goods and Services Tax Act, 2017 or the Integrated Goods and Services Tax Act, 2017 and the Goods and Services Tax (Compensation to States) Act, 2017 shall be initiated.
8. You are hereby **directed to appear** before the undersigned on DD/MM/YYYY at HH/MM.
9. If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex-parte on the basis of available records and on merits.

Signature

Name and Designation of the Proper Officer

To,

Sri. _____

Driver/Person in charge

Vehicle/Conveyance No:

Address:



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FORM GST MOV -10

1.3 NOTICE FOR CONFISCATION OF GOODS OR CONVEYANCES AND LEVY OF PENALTY UNDER SECTION 130 OF THE CENTRAL GOODS AND SERVICES TAX ACT, 2017 READ WITH THE RELEVANT PROVISIONS OF STATE/UNION TERRITORY GOODS AND SERVICES TAX ACT, 2017 / THE INTEGRATED GOODS AND SERVICES TAX ACT, 2017 AND GOODS AND SERVICES TAX (COMPENSATION TO STATES) ACT, 2017

GSTIN/Temp id: _____

The conveyance bearing No. _____ was intercepted by _____ Designation of the proper officer) on _____ (date) at _____ (time) at _____ (place). The statement of the driver/person in charge of the vehicle was recorded on _____ (date).

2. The goods in movement was inspected under the provisions of subsection (3) of section 68 of the Central Goods and Services Tax Act, 2017 read with subsection (3) of section 68 of the State Goods and Services Tax Act / Section 21 of the Union Territory Goods and Services Tax Act or under section 20 of the Integrated Goods and Services Tax Act read with subsection (3) of section 68 of the Central Goods and Services Tax Act on _____ (date) and the following discrepancies were noticed.

(i)

(ii)

(iii)

3. In view of the above, the goods and conveyances used for the movement of goods were detained under sub-section (1) of section 129 of the Central Goods and Services Tax Act, 2017 read with subsection (3) of section 68 of the State/ Union Territory Goods and Services Tax Act or under section 20 of the Integrated Goods and Services Tax Act read with subsection (3) of section 68 of the Central Goods and Services Tax Act by issuing an order of detention in **FORM GST MOV 06** and the same was served on the person in charge of the conveyance on _____ (date). Along with the order of detention in **FORM GST MOV 06**, a notice was issued in **FORM GST MOV 07** under the provisions of sub-section (3) of section 129 of the Central Goods and Services Tax Act, 2017, specifying the tax and penalty payable in respect of the goods in question.

4. Subsequently, after observing the principles of natural justice, an order demanding the applicable tax and penalty was issued in **FORM GST MOV-09** on _____ (Date) and the same was served on the person in charge of the conveyance. However, neither the owner of the goods nor the person in charge of the conveyance came forward to make the payment of applicable tax and penalty within the time allowed in the order passed supra.

5. In view of this, the undersigned proposes to confiscate the above goods and the conveyance used to transport such goods under the provisions of section 130 of the Central Goods and Services Tax Act, 2017 read with State Goods and Services Tax Act / section 21 of the Union Territory Goods and Services Tax Act or section 20 of the Integrated Goods and



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Services Tax Act, 2017/Goods and Services Tax (Compensation to States) Act, 2017. In addition, you are liable to pay the tax, penalty and other charges payable in respect of such goods and the conveyance.

OR

As the goods were transported without any valid documents, it is presumed that the goods were being transported for the purposes of evading the taxes. In view of this, the undersigned proposes to confiscate the above goods and the conveyance used to transport such goods under the provisions of section 130 of the Central Goods and Services Tax Act, 2017 read with the relevant provisions of the State Goods and Services Tax/Union Territory Goods and Services Tax Act, the Integrated Goods and Services Tax Act and the Goods and Services Tax (Compensation to States) Act, 2017. In addition, you are liable to pay the tax, penalty and other charges payable in respect of such goods and the conveyance.

6. The calculation of proposed tax and penalty is as under:

1) CALCULATION OF TAX

Sl. no	Description of goods	HSN co de	Quantity	Total value (Rs.)	RATE OF TAX				TAX AMOUNT			
					Central tax	State tax /Union territory tax	Integrated tax	Cess	Central tax	State tax /Union territory tax	Integrated tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13

2) CALCULATION OF PENALTY

Sl. no	Description of goods	HSN co de	Quantity	Total value (Rs.)	RATE OF TAX				PENALTY AMOUNT			
					Central tax	State tax /Union territory tax	Integrated tax	Cess	Central tax	State tax /Union territory tax	Integrated tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13

3) DETERMINATION OF FINE IN LIEU OF CONFISCATION OF GOODS



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					FINE AMOUNT			
Sl. no	Description of goods	HSN co de	Quantity	Total value (Rs.)	Central tax	State tax /Union territory tax	Integrated tax	Cess
1	2	3	4	5	6	7	8	9

4) CALCULATION OF FINE IN LIEU OF CONFISCATION OF CONVEYANCE

					RATE OF TAX				FINE AMOUNT			
Sl. no	Description of goods	HSN co de	Quantity	Total value (Rs.)	Central tax	State tax /Union territory tax	Integrated tax	Cess	Sl. no	Description of goods	HSN co de	Quantity
1	2	3	4	5	6	7	8	9	10	11	12	13

You are hereby **directed to show cause, within seven days from the receipt of this notice**, as to why the goods in question and the conveyance used to transport such goods shall not be confiscated under the provisions of section 130 of the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act and the Goods and Services Tax (Compensation to States) Act, 2017 and why the tax, penalty and other charges payable in respect of such goods and the conveyance shall not be payable by you.

- You are hereby directed to appear before the undersigned on DD/MM/YYYY at HH/MM.
- If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex-parte on the basis of available records and on merits.

Signature

Name and Designation of the Proper Officer

To,

Shri _____



Goods and Services Tax

Driver/Person in charge

Vehicle/Conveyance no:

Address:

GST



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GOVERNMENT OF INDIA

1.4 NOTICE FOR THE PRODUCTION OF ACCOUNTS, DOCUMENTS, REGISTERS, STATEMENTS etc. (Not notified)

Reference Number: _____

Date: _____

To,

GSTIN: _____

Name: _____

Address: _____

Email id: _____

Mobile Number: _____

Whereas your attendance is necessary to give evidence/whereas the following documents (herein describe the documents in sufficient details for proper identification with reasonable certainty) are required with reference to an enquiry under the CGST/SGST Act _____ (here enter briefly the subject of the enquiry) now pending before me, you are hereby summoned to appear in person or through an authorized representative to produce, or cause to produce, the said documents before me on the _____ day of _____ at _____ O' clock at (place) _____

List of documents/books of accounts and period to which they relate.

(Attached as annexure)

Without prejudice to the provision of any other law for the time being in force, if you intentionally omit or fail to attend and give evidence or to produce the books of accounts registers, records / or other documents, as required, a penalty up to Rs.25000 (Rupees Twenty five thousand only) may be imposed upon you under section 122 of SGST/CGST Act _____

Signature

Name of the Official

Designation



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1.5 SUMMONS TO APPEAR IN PERSON AND/OR TO PRODUCE DOCUMENTS

(Not notified)

Reference number: _____

Date: _____

To,

GSTIN: _____

Name: _____

Address: _____

Email Id: _____

Mobile Number: _____

Whereas your attendance is necessary to give evidence / whereas the following documents (here describe the documents in sufficient details to permit their identification with reasonable certainty) are required. With reference to an enquiry under CGST/SGST Act _____ (here enter briefly the subject of the enquiry) now pending before me, you are hereby summoned to appear in person before me to produce or cause to be produced the said documents on _____ day of _____ 20__ at _____ O' clock (place) _____ (and not to depart the hence until permitted by me)

Signature

Name

Designation

PARTICULARS OF THE DOCUMENTS TO BE PRODUCED



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1.6 NOTICE FOR SEEKING ADDITIONAL INFORMATION/ CLARIFICATION/ DOCUMENTS/ PERSONAL HEARING (Not notified)

Reference No.:

Date:

To

GSTIN/Temp id

Legal Name

(Address of the taxpayer)

Notice for Seeking Additional Information / Clarification / Documents relating to Enforcement

While examining your premise/ conveyance _____(address/ conveyance no.) during enforcement, it has been found that the information/documents/ clarifications, as mentioned in attached annexure are required for processing the same.

- You are, therefore, requested to provide the information /documents/ clarifications by the date mentioned in table below to enable this office to take a decision in the matter. Please note that in case no information is received by the stipulated date, you are liable to attract legal action.
- You may appear before the undersigned for personnel hearing either in person or through authorized representative for representing your case on the date, time and venue, if mentioned in table below.

Sr. No.	Description	Particulars
1	Section under which show cause notice is issued	
2	Date by which reply has to be submitted	
3	Date of Personal Hearing	
4	Time of Personal Hearing	
5	Venue where Personal Hearing will be held	



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Signature _____

Name _____

Designation _____

Jurisdiction _____

GST



Goods and Services Tax

1.7 Show cause notice (Not notified)

Office of <Deputy/ Assistant Commissioner (Designation)>

Jurisdiction: <Ward/ Sector 1(Unit)>, State/UT: <>

Address: <Address>

Reference No:

Date: _____

To

GSTIN _____

Name _____

Address _____

Show Cause Notice during Enforcement proceedings

It has come to my notice that tax due has not been paid or short paid or refund has been released erroneously or input tax credit has been wrongly availed or utilized by you or the amount paid by you, for the reasons mentioned in annexure.

Therefore, you are directed to furnish a reply along with supporting documents as evidence in support of your claim by the date mentioned in table below

You may appear before the undersigned for personnel hearing either in person or through authorized representative for representing your case on the date, time and venue, if mentioned in table below.

Please note that besides tax, you are also liable to pay interest and penalty in accordance with the provisions of the Act.

If you make payment of tax stated above along with up to date interest within 30 days of the issue of this notice with applicable penalty then proceeding may be deemed to have been concluded.

Details of personal hearing etc.

Sr. No.	Description	Particulars
1	Section under which show cause notice/statement is issued	
2	Date by which reply has to be submitted	



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3	Date of personal hearing	
4	Time of personal hearing	
5	Venue where personal hearing will be held	

Demand details:

(Amount in Rs.)

Sr. No.	Tax rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Others	Total
			From	To							
1	2	3	4	5	6	7	8	9	10	11	12
Total											

Signature _____

Name _____

Designation _____

Jurisdiction _____



Goods and Services Tax

2. Orders

Form GST INS-01

2.1 AUTHORISATION FOR INSPECTION OR SEARCH

[See rule 139 (1)]

To

.....
.....

(Name and Designation of officer)

Whereas information has been presented before me and I have reasons to believe that—

A.M/s. _____ (Name, GSTN, address) _____

- has suppressed transactions relating to supply of goods and/or services
- has suppressed transactions relating to the stock of goods in hand,
- has claimed input tax credit in excess of his entitlement under the Act
- has claimed refund in excess of his entitlement under the Act
- has indulged in contravention of the provisions of this Act or rules made thereunder to evade tax under this Act;

OR

B. M/s. _____ (Name, GSTN, address) _____

- is engaged in the business of transporting goods that have escaped payment of tax
- is an owner or operator of a warehouse or a godown or a place where goods that have escaped payment of tax have been stored
- has kept accounts or goods in such a manner as is likely to cause evasion of tax payable under this Act.

OR

C.

- goods liable to confiscation / documents relevant to the proceedings under the Act are secreted in the business/residential premises detailed herein below

<<Details of the Premises>

Therefore,—



Goods and Services Tax

- in exercise of the powers conferred upon me under sub-section (1) of section 67 of the Act, I authorize and require you to inspect the premises belonging to the above mentioned person with such assistance as may be necessary for inspection of goods or documents and/or any other things relevant to the proceedings under the said Act and rules made thereunder.

OR

- in exercise of the powers conferred upon me under sub-section (2) of section 67 of the Act, I authorize and require you to search the above premises with such assistance as may be necessary, and if any goods or documents and/or other things relevant to the proceedings under the Act are found, to seize and produce the same forthwith before me for further action under the Act and rules made thereunder.

Any attempt on the part of the person to mislead, tamper with the evidence, refusal to answer the questions relevant to inspection / search operations, making of false statement or providing false evidence is punishable with imprisonment and /or fine under the Act read with section 179, 181, 191 and 418 of the Indian Penal Code.

Given under my hand & seal this day of (month) 20.... (year). Valid for day(s).

Seal

Place

Signature, Name and designation
of the issuing authority

Name, Designation & Signature of the Inspection Officer/s

(i)

(ii)



Goods and Services Tax

FORM GST INS -02

2.2 ORDER OF SEIZURE

[See rule 139 (2)]

Whereas an inspection under sub-section (1)/search under sub-section (2) of Section 67 was conducted by me on ___/___/___ at ___:___ AM/PM in the following premise(s):

<<Details of premises>> which is/are a place/places of

business/premises belonging to:

<<Name of Person>>

<<GSTIN, if registered>> in the

presence of following witness(es):

1. <<Name and address>>
2. <<Name and address>>

and on scrutiny of the books of accounts, registers, documents / papers and goods found during the inspection/search, I have reasons to believe that certain goods liable to confiscation and/or documents and/or books and/or things useful for or relevant to proceedings under this Act are secreted in place(s) mentioned above.

Therefore, in exercise of the powers conferred upon me under sub-section (2) of section 67, I hereby seize the following goods/ books/ documents and things:

A) Details of Goods seized:

Sr. No	Description of goods	Quantity or units	Make/mark or model	Remarks
1	2	3	4	5

B) Details of books / documents / things seized:

Sr. No	Description of books / documents / things seized	No. of books / documents / things seized	Remarks
1	2	3	4



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--	--	--	--

and these goods and or things are being handed over for safe upkeep to:

<<Name and address>>

with a direction that he shall not remove, part with, or otherwise deal with the goods or things except with the previous permission of the undersigned.

Place:

Name and Designation of the Officer

Date:

Signature of the Witnesses

Sr. No.	Name and address	Signature
1.		
2.		

To:

<<Name and address>>



Goods and Services Tax

FORM GST INS -03

2.3 ORDER OF PROHIBITION

[See rule 139(4)]

Whereas an inspection under sub-section (1)/search under sub-section (2) of Section 67 was conducted on __/__/____ at __:__ AM/PM in the following premise(s):

<<Details of premises>> which is/are a place/places of

business/premises belonging to:

<<Name of Person>>

<<GSTIN, if registered>> in the

presence of following witness(es):

1. <<Name and address>>

2. <<Name and address>>

and on scrutiny of the books of accounts, registers, documents / papers and goods found during the inspection/search, I have reasons to believe that certain goods liable to confiscation and/or documents and/or books and/or things useful for or relevant to proceedings under this Act are secreted in place(s) mentioned above.

Therefore, in exercise of the powers conferred upon me under sub-section (2) of section 67, I hereby order that you shall not/shall not cause to remove, part with, or otherwise deal with the goods except without the previous permission of the undersigned:

Sr. No	Description of goods	Quantity or units	Make/mark or model	Remarks
1	2	3	4	5

Place:

Name and Designation of the Officer

Date:



Goods and Services Tax

Signature of the Witnesses

	Name and address	Signature
1.		
2.		

To:

<<Name and address>>

GST



Goods and Services Tax

FORM GST INS -05

2.4 ORDER OF RELEASE OF GOODS/ THINGS OF PRISHABLE OR HAZARDOUS NATURE

[See rule 141(1)]

Whereas the following goods and/or things were seized on __/__/____ from the following premise(s): <<Details of premises>> which is/are a place/places of **business/premises belonging to:**

<<Name of Person>>

<<GSTIN, if registered>>

Details of goods seized:

Sr. No	Description of goods	Quantity or units	Make/mark or model	Remarks
1	2	3	4	5

and since these goods are of perishable or hazardous nature and since an amount of Rs. _____ (amount in words and digits), being an amount equivalent to the:

- market price of such goods or things the amount of tax, interest and
- penalty that is or may become payable has been paid, I hereby order the above mentioned goods be released forthwith.

Place:

Name and Designation of the Officer

Date:

To:

<<Name and Designation>>

2.5 ORDER OF RELEASE OF SECURITY- Bank Guarantee(not notified)

Ref. No. _____

Order No:- _____

GSTIN/Temporary ID: - _____

Date:- _____

The Security deposit furnished by (name of the dealer/person) through B.G/Bond (Number, date & Name of Bank with branch in case of BG) in respect of (Ref. No.) for an amount of Rs. _____ is hereby ordered to be released in full/released for an amount of Rs. _____ only.

<<Strike out which is not applicable>>

S. No.	Description	Particulars
1	Case Id number	
2	Date of furnishing of security	
3	Amount of security to be released (Rs.)	
4	Amount of security to be released (in words)	

Signature

Name and Designation of proper officer

Form GST MOV-03

2.6 ORDER FOR PHYSICAL VERIFICATION / INSPECTION OF THE CONVEYANCE, GOODS AND DOCUMENTS

GSTIN/Temp id: _____

The goods conveyance bearing No. / / / carrying _____ goods was intercepted by the undersigned _____(Designation of the officer), on / / at AM/PM at _____(Place). The owner/driver/person-in- charge of the goods conveyance has:

1. failed to tender any document for the goods in movement, or
2. tendered the documents mentioned in the Annexure to **FORM GST MOV-01** for verification.

Upon verification of the documents tendered, the undersigned is of the opinion that the **inspection of the goods under movement is required to be done** in accordance with the provisions of sub-section (3) of section 68 of the Central Goods and Services Tax Act, 2017 read with State/UT Goods and Services Tax Act, 2017 or under section 20 of the Integrated Goods and Services Tax Act, 2017 for the following reasons.

	The owner / driver / person-in charge of the conveyance has not tendered any documents for the goods in movement
	<i>Prima facie</i> the documents tendered are found to be defective
	The genuineness of the goods in transit (its quantity etc) and/or tendered documents requires further verification
	E-Way bill not tendered for the goods in movement
	Others (Specify)

Hence, you are hereby directed,-

- (1) to station the conveyance carrying goods at _____(place) at your own risk and responsibility,
- (2) to allow and assist in physical verification and inspection of the goods in movement and related documents,

(3) not to move the goods and conveyance from the place at which it is stationed until further orders and not to part with the goods in question.

Proper officer

To,

Sri.

Owner/Driver/Person-in-charge

Conveyance No: / / /

GST

GOVERNMENT OF INDIA

FORM GST MOV-05

2.7 RELEASE ORDER

GSTIN/Temp id:_____

Ref: FORM GST MOV-02 NO._____ Dated

1. The goods conveyance bearing No._____ carrying goods was inspected by me (name and designation) on_____ and on inspection, no discrepancy was noticed either in the documents or in the physical verification of goods.

or

2. The goods conveyance bearing No._____ carrying goods was inspected by me (name and designation) on _____ and after inspection, an order of detention was issued in **FORM GST MOV-06** on _____ and a notice in **FORM GST MOV-07** was served on the person in charge of the conveyance on _____. The owner or person in charge of the conveyance has-

a. come forward and made the payment of tax and penalty as proposed and proceedings is drawn in this regard.

b. made the payment of tax and penalty as demanded in the order in **FORM GST MOV-09**.

c. come forward and furnished a bond in **FORM GST MOV-08** along with the bank guarantee for the amount equivalent to the tax and penalty proposed.

or

3. The goods conveyance bearing No._____ carrying goods was inspected by me (name and designation) on _____ and after inspection and following the due process, an order of confiscation of goods and conveyance was issued in **FORM GST MOV-11** and served on the owner/person in charge of the conveyance on _____. The owner/person-in-charge has come forward and made the payment of tax, penalty, fine in lieu of confiscation of goods and conveyance.

In view of the above, the goods and conveyance are hereby released on _____ at _____ AM/PM in good condition.

Signature

Designation of the Proper Officer,

ACKNOWLEDGEMENT :

I hereby duly declare that I have received a copy of the above order.

Signature of the Owner / Person-in-charge

* Strike through whichever is not applicable

GOVERNMENT OF INDIA
FORM GST MOV-06

2.8 ORDER OF DETENTION UNDER SECTION 129 (1) OF THE CENTRAL GOODS AND SERVICES TAX ACT, 2017 AND THE STATE/UNION TERRITORY GOODS AND SERVICES TAX ACT, 2017 / UNDER SECTION 20 OF THE INTEGRATED GOODS AND SERVICES TAX ACT, 2017

GSTIN/Temp id: _____

The goods conveyance bearing No. _____ was intercepted and inspected by the undersigned on _____ at _____ (place and time) AM/PM. At the time of interception, the owner/ driver/ person in charge of the goods/ conveyance is Shri _____

	the owner/ driver/ person in charge of the goods conveyance Shri _____ has not tendered any documents for the goods in movement	
	<i>Prima facie</i> , the documents tendered are found to be defective	
	The genuineness of the goods in transit (its quantity etc) and/or tendered documents requires further verification	
	E-Way bill not tendered for the goods in movement	
	Others (Specify)	

For the above said reasons, an order for physical verification / inspection of the conveyance, goods and documents was issued in **FORM GST MOV-02** dated _____ and served on the owner/driver/person in charge of the conveyance. A physical verification and inspection of goods in movement was conducted on _____ by _____ (name and designation) in the presence of the owner/driver/person in charge of the conveyance Shri _____ and a report was drawn in **FORM GST MOV-04**. The following discrepancies were noticed.

Discrepancies noticed after physical verification of goods and conveyance
--

GOVERNMENT OF INDIA

	Mismatch between the goods in movement and documents tendered, the details of which are as under- a) ----- b) ----- c) -----
	Mismatch between E-Way bill and goods in movement, the details of which are as under- a) ----- b) ----- c) -----
	Goods not covered by valid documents, and the details are as under- a) ----- b) ----- c) -----
	Others(Specify) a) ----- b) ----- c) -----

In view of the above discrepancies, the goods and conveyance are required to be detained for further proceedings. Hence, the goods and above conveyance are detained by the undersigned and the driver/person in charge of the conveyance is hereby directed to station the conveyance at _____ (place) at his own risk and responsibility and not to part with any goods, till the issue of release order in **FORM GST MOV-05**.

Signature

Designation of the Proper Officer

To,

Shri _____

Driver/Person in charge

Vehicle/Conveyance No: _____

Address: _____



Goods and Services Tax

FORM GST MOV- 09

2.9 ORDER OF DEMAND OF TAX AND PENALTY

GSTIN/Temp id: _____

Order No.

Order Date

1.	Conveyance No.	
2.	Person in charge of the Conveyance	
3.	Address of the Person in charge of the Conveyance	
4.	Mobile No. of the Person in charge of the conveyance	
5.	e-mail ID of the Person in charge of the conveyance	
6.	Name of the transporter	
7.	GSTIN of the transporter, if any	
8.	Date and Time of Inspection	
9.	Date of Service of Notice	
10.	Order passed by	
11.	Date of Service of Order	
12.	Demand as per Order	

Act	Tax	Interest	Penalty	Fine/Other charges	Demand No.
CGST Act					
SGST / UTGST Act					



Goods and Services Tax

IGST Act					
Cess					
Total					

DETAILS OF GOODS DETAINED

Sl. No.	Description of goods	HSN Code	Quantity	Value

DETAILS OF CONVEYANCE DETAINED

Sl.No.	Description	Details
1	Conveyance Registration No.	
2.	Vehicle Description	
3.	Engine No.	
4.	Chassis No.	
5.		

ORDER ENCLOSED

(Name and designation of Proper Officer)

ORDER UNDER SECTION 129 (3) OF THE CENTRAL GOODS AND SERVICES TAX ACT, 2017 READ WITH RELEVANT PROVISIONS OF THE STATE/UNION TERRITORY GOODS AND SERVICES TAX ACT, 2017 INTEGRATED GOODS AND SERVICES TAX ACT, 2017 AND GOODS AND SERVICES (COMPENSATION TO STATES) ACT, 2017



Goods and Services Tax

The conveyance bearing No. _____ was intercepted by _____ (name and designation of the proper officer) on _____ (date) at _____ (time) at _____ (place). The statement of the driver/person in charge of the vehicle was recorded on _____ (date).

2. The goods in movement was inspected under the provisions of sub-section (3) of section 68 of the Central Goods and Services Tax Act, 2017 read with subsection (3) of section 68 of the State/ Union Territory Goods and Services Tax Act or under section 20 of the Integrated Goods and Services Tax Act, 2017 read with sub-section (3) of section 68 of the Central Goods and Services Tax Act, 2017 on _____ (date) and the following discrepancies were noticed.

- (i)
- (ii)
- (iii)

3. In view of the above, the goods and the conveyance used for the movement of goods were detained under sub-section (1) of section 129 of the Central Goods and Services Tax Act, 2017 read with sub-section (3) of section 68 of the State/ Union Territory Goods and Services Tax Act or under section 20 of the Integrated Goods and Services Tax Act read with sub-section (3) of section 68 of the Central Goods and Services Tax Act, 2017 by issuing an order of detention in FORM GST MOV-06 and the same was served on the person in charge of the conveyance on _____ (date).

4. Sub-section (1) of section 129 of the Central Goods and Services Tax Act, 2017 provides for the release of goods and conveyance detained on the payment of tax and penalty as under:

- (i) the applicable tax and penalty equal to one hundred per cent of the tax payable on such goods, where the owner of the goods comes forward to pay such tax and penalty.
- (ii) the applicable tax and penalty equal to the fifty per cent of the value of the goods reduced by the tax amount paid thereon under the Central Goods and Services Tax Act and State/Union Territory Goods and Services Tax Act calculated separately or the applicable tax and penalty equal to the fifty per cent of the value of the goods reduced by the tax amount paid thereon under the Integrated Goods and Services Tax Act, where the owner of the goods does not come forward to pay such tax and penalty.

4.1. Clause (c) of sub-section (1) of section 129 of the Central Goods and Services Tax Act, 2017 provides for the release of goods upon furnishing of a security equivalent to the amount payable under clause (a) or clause (b) of the said sub-section, as indicated supra at (i) and (ii) of para 4 above, in **FORM GST MOV-08**.



Goods and Services Tax

5. The calculation of proposed tax and penalty is as under:

1) CALCULATION OF APPLICABLE TAX

					RATE OF TAX				TAX AMOUNT			
Sl. no	Description of goods	HSN code	Quantity	Total value (Rs.)	Central tax	State tax /Union territory tax	Integrated tax	Cess	Central tax	State tax /Union territory tax	Integrated tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13

2) CALCULATION OF APPLICABLE PENALTY UNDER CLAUSE (a) OF SUB SECTION (1) OF SECTION 129

					RATE OF TAX				PENALTY AMOUNT			
Sl. no	Description of goods	HSN code	Quantity	Total value (Rs.)	Central tax	State tax /Union territory tax	Integrated tax	Cess	Central tax	State tax /Union territory tax	Integrated tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13

3) CALCULATION OF APPLICABLE PENALTY UNDER CLAUSE (b) OF SUB-SECTION (1) OF SECTION 129

					AMOUNT OF TAX				PENALTY AMOUNT			
Sl. no	Description of goods	HSN code	Quantity	Total value (Rs.)	Central tax	State tax /Union territory tax	Integrated tax	Cess	Central tax	State tax /Union territory tax	Integrated tax	Cess



Goods and Services Tax

1	2	3	4	5	6	7	8	9	10	11	12	13

6. Incorporating the above points, a notice in FORM GST MOV-07 was issued and duly served on the person in charge of the conveyance, providing him an opportunity to show cause against the demand of tax and penalty as applicable and make payment of the same and to get the goods and conveyance released

7. In response to the said notice,

(i) the owner of the goods/ person in charge of the conveyance has come forward and made the payment of tax and penalty as proposed. In view of this, the applicable tax and penalty proposed are hereby confirmed.

(ii) the owner of the goods/ person in charge of the conveyance has neither made the payment of tax and penalty proposed nor has he filed any objections to the notice issued in **FORM GST MOV-07** and hence, the proposed tax and penalty are confirmed.

(iii) the owner of the goods/ person in charge of the conveyance has filed objections as under: a. ..

b. ..

c. ...

8. The objections filed by him were perused and found acceptable/ not acceptable for the following reasons:

< SPEAKING ORDER Text >

9. In view of the above, the applicable tax and penalty are hereby calculated/recalculated as under:

< RECALCULATION PART >

10. You are hereby **directed to make the payment forthwith/not later than seven days from the date of the issue of the order of detention** in **FORM GST MOV-06**, failing which action under section 130 of the Central/State Goods and Services Tax Act /section 21 of the Union Territory Goods and Services Tax Act or section 20 of the Integrated Goods and Services Act shall be initiated.



Goods and Services Tax

Signature

Name and Designation of the Proper Officer

To,

Shri _____

Driver/Person in charge

Vehicle/Conveyance No: _____

Address: _____

GST



Goods and Services Tax

GOVERNMENT OF INDIA

FORM GST MOV -11

2.10 ORDER OF CONFISCATION OF GOODS AND CONVEYANCE AND DEMAND OF TAX, FINE AND PENALTY

GSTIN/Temp id: _____

Order No.

Order Date:

1.	Conveyance No.	
2.	Person in charge of the Conveyance	
3.	Address of the Person in charge of the Conveyance	
4.	Mobile No. of the Person in charge of the conveyance	
5.	e-mail ID of the Person in charge of the conveyance	
6.	Name of the transporter	
7.	GSTIN of the transporter, if any	
8.	Date and Time of Inspection	
9.	Date of Service of Notice of Confiscation	
10.	Order passed by	
11.	Date of Service of Order	
12.	Demand as per Confiscation Order	



Goods and Services Tax

On the Goods

Act	Tax	Interest	Penalty	Fine/ Other charges	Demand No.
CGST Act					
SGST / UTGST Act					
IGST Act					
Cess					
Total					

On the Conveyance

Act	Tax	Interest	Penalty	Fine/ Other charges	Demand No.
CGST Act					
STATE TAX / UTGST Act					
IGST Act					
Cess					
Total					

DETAILS OF GOODS CONFISCATED

Sl.No.	Description of goods	HSN Code	Quantity	Value



Goods and Services Tax

--	--	--	--	--

DETAILS OF CONVEYANCE CONFISCATED

Sl.No.	Description	Details
1	Conveyance Registration No.	
2.	Vehicle Description	
3.	Engine No.	
4.	Chassis No.	
5.		

ORDER ENCLOSED

(Name and designation of Proper Officer)

ORDER OF CONFISCATION UNDER SECTION 130 OF THE CENTRAL GOODS AND SERVICES TAX ACT, 2017 READ WITH THE RELEVANT PROVISIONS OF THE STATE/UNION TERRITORY GOODS AND SERVICES TAX ACT/ THE INTEGRATED GOODS AND SERVICES TAX ACT, 2017

The conveyance bearing No. _____ was intercepted by _____ Name and Designation of the proper officer) on _____ (date) at _____ (time) at _____ (place). The statement of the driver/person in charge of the vehicle was recorded on _____ (date).

2. The goods in movement was inspected under the provisions of sub-section (3) of section 68 of the Central Goods and Services Tax Act, 2017 read with the relevant provisions of the State/ Union Territory Goods and Services Tax Act/the Integrated Goods and Services Tax

Act, 2017 and Goods and Services Tax (Compensation to States) Act, 2017 on _____ (date) and the following discrepancies were noticed.



Goods and Services Tax

(i)

(ii)

(iii)

3. In view of the above, the goods and conveyances used for the movement of goods were detained under sub-section (1) of section 129 of the Central Goods and Services Tax Act read with sub-section (3) of section 68 of the State/ Union Territory Goods and Services Tax Act or under section 20 of the Integrated Goods and Services Tax Act read with sub-section (3) of section 68 of the Central Goods and Services Tax Act by issuing an order of detention in **FORM GST MOV 06** and the same was served on the person in charge of the conveyance on ____ (date). Along with the order of detention in **FORM GST MOV 06**, a notice was issued in **FORM GST MOV 07** under the provisions of sub-section (3) of section 129 of the Central Goods and Services Tax Act, specifying the tax and penalty payable.

4. Subsequently, after observing the principles of natural justice, an order demanding the applicable tax and penalty was issued in **FORM GST MOV-09** on ____ (Date) and the same was served on the person in charge of the conveyance. However, neither the owner of the goods nor the person in charge of the conveyance came forward to make the payment of applicable tax and penalty within the time allowed in the order passed supra. Hence, a notice in **FORM GST MOV-10** was issued on ____ (Date) proposing to confiscate the goods and the conveyance used for transporting such goods and the same was duly served on the person in charge of the conveyance. In the said notice, the tax, penalty and other charges payable in respect of such goods and the conveyance were also demanded.

OR

As the goods were transported without any valid documents, it was presumed that the goods were transported for the purposes of evading the taxes. Hence, it was proposed to confiscate the above goods and the conveyance used to transport such goods under the provisions of section 130 of the Central Goods and Services Tax Act, 2017 read with State Goods and Services Tax Act / Section 21 of the UT Union Territory Goods and Services Tax Act or section 20 of the Integrated Goods and Services Tax Act, 2017 and the Goods and Services Tax (Compensation to States) Act, 2017 by issue of a notice in **FORM GST MOV-10**. In the said notice, the tax, penalty and other charges payable in respect of such goods and the conveyance were also demanded.

5. The person in charge has not filed any objections/ the objections filed were found to be not acceptable for the reasons stated below:

- a) ...
- b) ...
- c) ...



Goods and Services Tax

6. In view of the above, the following goods and conveyance are confiscated by the undersigned by exercising the powers vested under section 130 of the Central Goods and Services Tax Act and under section 130 of the State Goods and Services Tax Act / Section 21 of the Union Territory Goods and Services Tax Act or under section 20 of the Integrated Goods and Services Tax Act which are listed as under:

SL.NO	DESCRIPTION OF GOODS	HSN CODE	QUANTITY	TOTAL VALUE (Rs.)
1	2	3	4	5

7. You are also informed that the above goods and conveyance shall be released on the payment of the following tax, penalty and fines in lieu of confiscation if the same is made within ----- days from the date of this order.

(1) CALCULATION OF TAX

Sl. no	Description of goods	HSN code	Quantity	Total value (Rs.)	RATE OF TAX				TAX AMOUNT			
					Central tax	State tax /Union territory tax	Integrated tax	Cess	Central tax	State tax /Union territory tax	Integrated tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13

(2) CALCULATION OF PENALTY

Sl. no	Description of goods	HSN code	Quantity	Total value (Rs.)	RATE OF TAX				PENALTY AMOUNT			
					Central tax	State tax /Union territory tax	Integrated tax	Cess	Central tax	State tax /Union territory tax	Integrated tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13



Goods and Services Tax

(3) DETERMINATION OF FINE IN LIEU OF CONFISCATION OF GOODS

Sl. no	Description of goods	HSN code	Quantity	Total value (Rs.)	FINE AMOUNT			
					Central tax	State tax /Union territory tax	Integrated tax	Cess
1	2	3	4	5	6	7	8	9

(4) CALCULATION OF FINE IN LIEU OF CONFISCATION OF CONVEYANCE

Sl. no	Description of goods	HSN code	Quantity	Total value (Rs.)	RATE OF TAX				FINE AMOUNT			
					Central tax	State tax /Union territory tax	Integrated tax	Cess	Central tax	State tax /Union territory tax	Integrated tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13

Signature

Name and Designation of the Proper Officer

To,

Shri _____

Driver/Person in charge

Vehicle/Conveyance no:

Address: _____



Goods and Services Tax

3. Others

3.1 REQUISITION FOR ASSISTANCE (Not notified)

Date: _____

Ref No. _____

Whereas the undersigned desires to conduct an inspection/search/seizure on _____ (business premise/place) within your jurisdiction, in exercise of the powers conferred under the provisions of CGST/SGST Act, ____ and I apprehend obstruction and requires your assistance. So in exercise of the powers vested on me under section 72 of the CGST/SGST Act _____, I hereby require you to **provide adequate assistance** on _____ (date) at _____ hours for the smooth discharge of the official duty.

To,

The _____

Signature

Designation



Goods and Services Tax

Form GST INS – 04

3.2 BOND FOR RELEASE OF GOODS SEIZED

[See rule 140(1)]

GSTIN/Temp id: _____

I.....of.....hereinafter called "obligor(s)" am held and firmly bound to the President of India (hereinafter called "the President") and/or the Governor of(State) (hereinafter called —the Governor) in the sum of.....rupees to be paid to the President / the Governor for which payment will be made. I jointly and severally bind myself and my heirs/ executors/ administrators/legal representatives/successors and assigns by these presents; dated this.....day of.....

WHEREAS in accordance with the provisions of sub-section (2) of section 67, the goods have been seized vide order numberdated..... having valuerupees involving an amount of tax of rupees. On my request the goods have been permitted to be released provisionally by the proper officer on execution of the bond of valuerupees and a security ofrupees against which cash/bank guarantee has been furnished in favour of the President/ Governor; and

WHEREAS I undertake to produce the said goods released provisionally to me as and when required by the proper officer duly authorized under the Act.

And if all taxes, interest, penalty, fine and other lawful charges demanded by the proper officer are duly paid within ten days of the date of demand thereof being made in writing by the said proper officer, this obligation shall be void.

OTHERWISE and on breach or failure in the performance of any part of this condition, the same shall be in full force:

AND the President/Governor shall, at his option, be competent to make good all the losses and damages from the amount of the security deposit or by endorsing his rights under the above-written bond or both;

IN THE WITNESS THEREOF these presents have been signed the day herein before written by the obligor(s).

Signature(s) of obligor(s).

Date : _____

Place : _____



Witnesses

Goods and Services Tax

(1) Name and Address _____

(2) Name and Address _____

Date

Place

Accepted by me this _____ day of _____ (month _____ (year) _____ (designation of officer) for and on behalf of the President /Governor.

(Signature of the Officer)

GST



3.3

Goods and Services Tax PRELIMINARY REPORT FORMAT (Not notified)

(No column should be left blank. In case of Nil it shall be entered.)

1. Date : _____(auto populate)
2. GSTIN: _____ (auto populate)
3. Name: _____ (auto populate)
4. Address: _____ (auto populate)
5. Details of shop/ establishment inspected: _____(auto populate)
6. Authorization No.: _____(auto populate)
7. Issued by : _____ Auto populate name of officer filling the report)
8. Brief facts of the case : attached as Annexure A

9. Documents/goods detained or seized, if any : attached as Annexure B

Name: _____

Designation: _____

Signature: _____



3.4

Goods and Services Tax

FINAL REPORT FORMAT (Not notified)

(No column should be left blank. In case of Nil it shall be entered.)

1. Date : _____
2. GSTIN: _____ (Auto populated based on post login)
3. Name: _____ (Auto populated)
4. Address: _____ (Auto populated)
5. Preliminary report no: _____ (Auto populated)
6. Details of shop/ establishment inspected: _____
7. Authorization No.: _____ (Auto populated)
8. Issued by : _____ (Auto populate name of officer filling the report)
9. Brief facts of the case (Attached as Annexure A)

10. Nature of offence/ violation(with relevant provisions of CGST/SGST Act): multiple selection
Section 67, 73, 74, 76,75, 77, 122, 123, 124, 125, 127, 129, 130

11. Details of suppression:

12. Amount of tax evasion suspected (In Rupees):

13. Documents/goods detained or seized, if any (Auto populated from Preliminary report):



Goods and Services Tax

14. Findings: (multiple selection)

- Returns not filed
- Admitted tax not paid/short paid
- Invoices issued without supplies of goods
- Invoices issued in favor of GSTINs which exists either for a very short period of time or do not actually exists.
- Goods supplied differs from goods purchased
- Wrongful availment or utilization of input tax credit
- Input service credit wrongly distributed
- Tax amount not mentioned in tax invoices
- Incorrect application of tax rates on supplied goods
- Being a compounding taxpayer, he issues tax invoices and charges tax
- Being a compounding taxpayer, he makes inter-State outward supplies of goods
- Being a compounding taxpayer, he makes supplies of goods through e-commerce operator
- Incorrect application of tax rates on goods supplied
- Erroneous refund claim
- Credit notes / Debit notes wrongly issued
- Goods attracting reverse charge not properly accounted
- Stock of goods not properly maintained
- Prima facie the documents tendered are found to be defective
- Genuineness of goods in storage and / or tendered documents require further verification
- Invoices tendered not fully / partly supported by e-way bills
- Invoices not tendered fully/ partly in support of goods in storage
- Outstanding arrears
- Confiscation of goods
- Prosecution & Compounding
- Others, please specify.



Goods and Services Tax

15. Recommendations:

Name: _____
Designation: _____
Signature: _____

GST



3.5

Goods and Services Tax

AUTHORISATION FOR SURVEY (Not notified)

No. : _____

Date: _____

You are requested to conduct a survey at the area mentioned below to identify Unregistered Taxpayers and to submit a report in the prescribed format to the undersigned within 7 days.

Area to be surveyed _____, _____ district.

Name _____

Designation _____

Signature _____

To

_____ (Designation)

_____ (Office)

GST



Goods and Services Tax

FORM GST MOV-01

3.6 STATEMENT OF THE OWNER / DRIVER/ PERSON IN CHARGE OF THE GOODS AND CONVEYANCE

GSTIN/Temp id: _____

Statement of Sri _____ S/o _____ age _____ years, residing at _____ owner / driver / person- in- charge of the goods and conveyance bearing No. _____ (Vehicle Number) made before the _____ (Designation of the proper officer) on DD/MM/YYYY at _____ AM/PM at _____ (place).

Today, you have intercepted the above mentioned conveyance and after disclosing your identity, you have requested me to produce my credentials and the documents relating to the goods in movement for your verification.

In this regard, I hereby declare the following.

1. : Personal Details						
NAME						
FATHER'S NAME						
AGE:	Yrs	DL NO:		RTO		
Conveyance Registration No.			Engine No.		Chassis No.	
Proof of Identity						
ADDRESS						
Phone:				Email, If any		
2.Details of the transporter:						
NAME						



Goods and Services Tax

ADDRESS					
Phone:				Email	
3	I am the person-in-charge of the goods conveyance number			/ / /	
4	I am transporting the goods from			To	
5	I have	a) not produced any documents relating to the goods under transportation			
		b) produced the documents, recorded in the Annexure, relating to the goods under transportation, which I have duly certified and signed as correct.			

I hereby further declare that, except the documents mentioned in the Annexure to this statement **which have been** tendered to you, there are no other documents with me or in the conveyance relating to the goods in movement.

The facts recorded in this statement are as per the submissions made by me and the contents of the statement were explained to me once again in the _____ (language) which is known to me and I declare that the information furnished in this statement is true and correct and I have retained a copy of this statement.

“Before me”

(Owner/Driver/Person in charge)

Signature _____

Designation _____



Goods and Services Tax

ANNEXURE TO THE DEPONENT STATEMENT IN FORM GST MOV-01

PARTICULARS OF GOODS UNDER MOVEMENT- AS PER DOCUMENTS TENDERED									
SL. NO.	LR NO	LR DATE	INVOICE/ BOS /DCNO	INVOICE/ BOS /DC DATE	CONSIGNOR	CONSIGNEE	COMMODITY	VALUE	EWB BILL NO, IF ANY
1	2	3	4	5	6	7	8	9	10

“Before me”

(Owner/Driver/Person in charge)

Signature

Designation



Goods and Services Tax

FORM GST MOV-03

3.7 ORDER OF EXTENTION OF TIME FOR INSPECTION BEYONF THREE WORKING DAYS

Order No.

The conveyance bearing No. _____ was intercepted by _____ ()
02 on the person in charge of the conveyance.

Now, the proper officer has requested for extension of time for conducting the inspection of the goods and conveyance for the following reasons:

The request of the proper officer has been examined and the same is found to be reasonable. The time period for conduct of inspection is hereby extended for a further period of _____ days.

The proper officer is hereby directed to serve a copy of this order on the person in charge of the conveyance.

JOINT/ADDL. COMMISSIONER

Place:

Date:



Goods and Services Tax

FORM GST MOV-08

3.8 BOND FOR PROVISIONAL RELEASE OF GOODS AND CONVEYANCE

GSTIN/Temp id: _____

I/We.....S/D/W of.....hereinafter called "obligor(s)" am/are held and firmly bound to the President of India (hereinafter called "the President") and/or the Governor of(State) (hereinafter called "the Governor") for the sum of.....rupees to be paid to the President / Governor for which payment will and truly be made. I jointly and severally bind myself and my heirs/ executors/ administrators/ legal representatives/successors and assigns by these presents; dated this.....day of.....

WHEREAS, in accordance with the provisions of sub-section (1) of section 129 of the Central Goods and Services Tax Act, 2017, the goods have been detained vide order numberdated..... having value ofrupees and involving an amount of tax of rupees. On my request, the goods have been permitted to be released provisionally by the proper officer on execution of the bond of valuerupees and a security ofrupees against which bank guarantee has been furnished in favour of the President/ Governor; and

WHEREAS, I undertake to produce the said goods released provisionally to me as and when required by the proper officer duly authorized under the Act.

And if all taxes, interest, penalty, fine and other lawful charges demanded by the proper officer are duly paid within seven days of the date of detention being made in writing by the said proper officer, this obligation shall be void.

OTHERWISE and on breach or failure in the performance of any part of this condition, the same shall be in full force and virtue:

AND the President/Governor shall, at his option, be competent to make good all the losses and damages from the amount of the bank guarantee or by endorsing his rights under the above- written bond or both;



Goods and Services Tax

IN THE WITNESS THEREOF these presents have been signed the day hereinbefore written by the obligor(s). Signature(s) of obligor(s).

Date : _____

Place : _____

Witnesses

(1) **Name and Address** _____ **Occupation** _____

(2) **Name and Address Date** _____ **Occupation** _____

Place

Accepted by me this _____ day of _____ (month) _____ (year)
_____ (designation of officer) for and on behalf of the President / Governor.

(Signature of the Officer)



Goods and Services Tax

3.9 RECTIFICATION OF MISTAKES IN ORDER (Not notified)

Form GST _____

[See rule _____)]

Reference No.:

Date: _____

GSTIN/Temp id: _____

Rectification of Order

Particulars of original order			
Tax period, if any			
Section under which order is passed			
Order no.		Date of issue	

There is an error in the above mentioned order which is apparent on the face of the record and hence a rectification is required.

Details of demand, if any, after rectification:

Sr. No.	Tax rate	Turnover	Tax period		Place of supply	Act	Tax / Cess	Interest	Penalty	Others	Total
			From	To							
1	2	3	4	5	6	7	8	9	10	11	12

You are hereby directed to make the payment by <Date> failing which proceedings shall be initiated against you to recover the outstanding dues.

The aforesaid order is rectified in exercise of the powers conferred under section 161 of the CGST/SGST/IGST/UTGST Act 2017, and the detailed reasons are mentioned in the attached annexure.

Signature _____



Goods and Services Tax

Name _____

Designation _____

Jurisdiction _____

Address _____

To

GSTIN _____

Name _____

Address _____

Copy to –

GST



Goods and Services Tax

FORM GST MOV-04

3.10 PHYSICAL VERIFICATION REPORT

GSTIN/Temp id: _____

Ref: **FORM GST MOV-02 No.** _____ **Dated** _____

The physical verification of the goods conveyance bearing No. _____ has been conducted in the presence of Shri _____ owner / person in charge of the goods vehicle. The details of the physical verification are as under:-

PHYSICAL VERIFICATION REPORT							
Date of Physical Verification							
Goods Conveyance number							
Name of the Transporter							
Sl. No	Transport Document/ LR No. & Date	Tendered Invoice / Documents No. & Date	Description of goods as per invoice including HSN code	Description of goods in the conveyance	Quantity as per invoice	Quantity as per physical verification	Diff.
1							
	Date:	Date:					
2							
	Date:	Date:					

I hereby declare that the physical verification of the goods and conveyance mentioned above has been conducted in my presence and I accept that the contents recorded in this report are true and correct.

Signature of the Owner / Person in charge

Signature

Designation of the Proper Officer



Goods and Services Tax

ACKNOWLEDGEMENT :

I hereby duly declare that I have received a copy of the above report of physical verification.

Signature of the Owner / Person in charge

GST



Goods and Services Tax

FORM GST MOV-08

3.11 REMINDER -1/2/3 (NOT NOTIFIED)

Office of <Tax officer (Designation)>

Jurisdiction: <Ward/ Sector 1(Unit)>, State/UT: <>

Address: <Address>

Reminder-1/2/3

Reference No.:

Date:

To

GSTIN _____

Name _____

Address _____

SCN Reference No. _____ Dated _____

Previous reminder reference no _____ Dated _____

Reminder

With reference to the show cause notice referred to above, neither you have filed any reply, nor you have appeared on the date mentioned in the notice to explain the reasons for the charges mentioned therein.

You are once again requested to furnish the reply by the date as mentioned in table below.

You may appear before the undersigned for personnel hearing either in person or through authorized representative for representing your case on the date, time and venue, if mentioned in table below.

You are also requested to bring documents in your support mentioned in the attached annexure relating to case on the date of hearing and other information called therein.



Goods and Services Tax

Sr. No.	Description	Particulars
1.	Date by which reply has to be submitted	
2.	Date of personal hearing	
3.	Time of personal hearing	
4.	Venue where personal hearing will be held	
5.	Documents in support of the claim	

Signature _____

Name _____

Designation _____

Jurisdiction _____

Address _____



3.12

Goods and Services Tax

ORDER FOR RELEASE OF SECURITY (NOT NOTIFIED)

Form GST _____

[See rule _____]

Reference No.:

Date

To

GSTIN _____

Name _____

Address _____

Order for release of security

This has reference to your application mentioned above regarding release of security (details given in table below). Your application has been examined and the same is found to be in order. The aforesaid security is hereby released.

Details of security -

S. No.	Description	Particulars
1	Case Id number	
2	Date of furnishing of security	
3	Amount of security to be released (Rs.)	
4	Amount of security to be released (in words)	

Signature _____

Name _____

Designation _____



Goods and Services Tax

Jurisdiction _____

Address _____

GST



3.13

Goods and Services Tax PANCHNAMA (NOT NOTIFIED)

PANCHANAMA

DATE- DD/MM/YYYY

TIME- HH:MM(AM/PM)

We, the Panchas, namely,

S. no	Name	Designation	Address
1			
2			
Add row (if required)			

hereby witness that the officers of _____ department, headed by Mr/Ms _____, called us on _____ (Date) at _____ (Time) and informed us that a search is to be executed at _____ (address) under search authorization issued by _____ (officer id) vide file no. _____ (case id) dated _____. Mr/Ms _____ (headed by) _____ (designation) showed us the search warrant and requested us to witness the search proceedings.

We agreed to witness the search proceedings willingly because it being a government function carried out in the larger Public interest.

The above mentioned officer presented search authorization before Mr/Ms _____ (owner/Person in charge) with GSTIN/ Temp Id _____ and informed him that he has authorization to search the premises. He further offered himself and his team members to be searched by the Mr/Ms _____ (owner/ in charge) of the premises.

- () a) In charge of premises searched the officers in person and got himself satisfied and allowed them to enter the premises.
- () b) The owner of premises informed the officers that he has no reason to doubt about their statutory function and therefore he does not want to search the officer in person and as such he allowed them to enter the premises.



Goods and Services Tax

() The in charge of the premises did not allow to enter into premises and as a result the officers broke into the premises forcefully and then started search operation.

(Actual proceedings during the search

- What they saw
- What was collected- documents/ cash/ goods etc
- Photographs taken)

We _____, _____ (name of Panchas) have witnessed the entire proceedings and deducing in writing the entire proceedings on our own volition and full consciousness.

S. no	Name	Address	Signature
1			
2			
In charge of Proceedings			
Add row (if required)			



3.14

Goods and Services Tax

PERSNOAL HEARING (NOT NOTIFIED)

Personal hearing

Date- _____

Time- _____

Place- _____

In compliance of this office notice no. _____, Mr/Ms. _____ (Noticee), _____ (representative of the noticee), along with _____ appeared before me for personal hearing on _____ (date) at _____ (time).

Mr/Ms. _____ (noticee) informed that

- _____ (text)
- _____
- _____

He also submitted written representation which is annexed as _____.

Signature _____

Name _____

Designation _____

Jurisdiction _____