

FORM GST MOV-01

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

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 | | | | | | |
| 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

ANNEXURE TO THE DEPONENT STATEMENT IN FORM GST MOV-01

| PARTICULARS OF GOODS UNDER MOVEMENT- AS PER DOCUMENTS TENDERED | | | | | | | | | |
|--|------------------|----------------|------------------------------|-----------------------------|---------------|---------------|---------------|-----------|------------------------------|
| S L. N O. | L R N O | LR DAT E | INVOIC E/ BOS/DC NO | INVOIC E/BOS/D C DATE | CONSI GNOR | CONSIG NEE | COMMODI TY | VALU E | EWB BILL NO, IF ANY |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

“Before me”

(Owner/Driver/Person in charge)

Signature
Designation

GOVERNMENT OF INDIA

FORM GST MOV-02

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

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: / / /

FORM GST MOV-03
ORDER OF EXTENTION OF TIME FOR INSPECTION BEYONF THREE
WORKING DAYS

Order No.

The conveyance bearing No. _____ was intercepted by _____ (Designation of the officer) on _____ (date & time) at _____ (Place) and the same was directed to be stationed at _____ (place) for inspection by serving an Order in **FORM GST MOV-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:

GOVERNMENT OF INDIA

FORM GST MOV-04

PHYSICAL VERIFICATION REPORT

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

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

GOVERNMENT OF INDIA

FORM GST MOV-05

RELEASE ORDER

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

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

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 | |
|--|---|
| | 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:

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

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 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 | HS N code | Quantity | Total value (Rs.) | Central tax | State tax / Union territory tax | Integrated tax | Ce ss | Central tax | State tax / Union territory tax | Integrated tax | Ce ss |
| 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.N O | DESC RIPTI ON OF GOO DS | H S N C O D E | QUA NTI TY | TO TA L VA LU E (R S.) | CEN TRA L TAX | STAT E TAX / UNIO N TER RITO RY TAX | INTE GRAT ED TAX | C E S S | CEN TRA L TAX | STAT E TAX / UNIO N TER RITO RY TAX | INTE GRAT ED TAX | C E S S |
| 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.N O | DESC RIPTI ON OF GOO DS | H S N C O D E | QUA NTI TY | TO TA L VA LU E (R s .) | CEN TRA L TAX | STAT E TAX / UNIO N TER RITO RY TAX | INTE GRAT ED TAX | C E S S | CEN TRA L TAX | STAT E TAX / UNIO N TER RITO RY TAX | INTE GRAT ED TAX | C E S S |
| | | | | | | | | | | | | |

| | | | | | | RY TAX | | | | RY TAX | | |
|----------|----------|----------|----------|----------|----------|-------------------|----------|----------|-----------|-------------------|-----------|-----------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| | | | | | | | | | | | | |

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:

GOVERNMENT OF INDIA

FORM GST MOV -08

BOND FOR PROVISIONAL RELEASE OF GOODS AND CONVEYANCE

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;

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
Place

Occupation

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

(Signature of the Officer)

GOVERNMENT OF INDIA

FORM GST MOV -09
ORDER OF DEMAND OF TAX AND PENALTY

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 | | | | | |
| 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

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**.

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

1) CALCULATION OF APPLICABLE TAX

| SL.N O | DESC RIPTI ON OF GOO DS | H S N C O D E | QUA NTI TY | TO TA L VA L U E (Rs .) | RATE OF TAX | | | | TAX AMOUNT | | | |
|--------|-------------------------|---------------|------------|-------------------------|---------------|------------------------------------|------------------|---------|---------------|------------------------------------|------------------|---------|
| | | | | | CEN TRA L TAX | STAT E TAX / UNIO N TER RITORY TAX | INTE GRAT ED TAX | C E S S | CEN TRA L TAX | STAT E TAX / UNIO N TER RITORY TAX | INTE GRAT ED TAX | C E S S |
| 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

| SL.N O | DESC RIPTI ON OF GOO DS | H S N C O D E | QUA NTI TY | TO TA L VA L U E (Rs .) | RATE OF TAX | | | | PENALTY AMOUNT | | | |
|--------|-------------------------|---------------|------------|-------------------------|---------------|------------------------------------|------------------|---------|----------------|------------------------------------|------------------|---------|
| | | | | | CEN TRA L TAX | STAT E TAX / UNIO N TER RITORY TAX | INTE GRAT ED TAX | C E S S | CEN TRA L TAX | STAT E TAX / UNIO N TER RITORY TAX | INTE GRAT ED TAX | C E S S |
| 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

| SL NO | DESC RIPTION OF GOODS | H S N C O D E | QUA NTI TY | TO TA L VA LU E (Rs) | AMOUNT OF TAX | | | | PENALTY AMOUNT | | | |
|----------|--------------------------------|---------------------------------|------------------|--|------------------------|--|---------------------------|------------------|------------------------|--|---------------------------|------------------|
| | | | | | CEN TRA L TAX | STAT E TAX / UNIO N TER RITO RY TAX | INTE GRAT ED TAX | C E S S | CEN TRA L TAX | STAT E TAX / UNIO N TER RITO RY TAX | INTE GRAT ED TAX | C E S S |
| 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.

Signature
Name and Designation of the
Proper Officer

To,
Shri _____
Driver/Person in charge
Vehicle/Conveyance No:
Address:

FORM GST MOV -10

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

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 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 .N O | DESC RIPTI ON OF GOODS | HS C O D E | QUA NTI TY | TO TA L VA LU E (Rs) | RATE OF TAX | | | | TAX AMOUNT | | | |
|---------------|------------------------------------|------------------------|------------------|--|------------------------|---|---------------------------|---------------|------------------------|---|---------------------------|---------------|
| | | | | | CEN TRA L TAX | STAT E / UNIO N TER RITORY TAX | INTE GRAT ED TAX | C S TAX | CEN TRA L TAX | STAT E / UNIO N TER RITORY TAX | INTE GRAT ED TAX | C S TAX |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| | | | | | | | | | | | | |

2) CALCULATION OF PENALTY

| SL .N O | DESC RIPTI ON OF GOODS | HS C O D E | QUA NTI TY | TO TA L VA LU E (Rs) | RATE OF TAX | | | | PENALTY AMOUNT | | | |
|---------------|------------------------------------|------------------------|------------------|--|------------------------|---|---------------------------|---------------|------------------------|---|---------------------------|---------------|
| | | | | | CEN TRA L TAX | STAT E / UNIO N TER RITORY TAX | INTE GRAT ED TAX | C S TAX | CEN TRA L TAX | STAT E / UNIO N TER RITORY TAX | INTE GRAT ED TAX | C S TAX |

| | | | | | | | | | | | | |
|----------|----------|----------|----------|----------|----------|-------------------|----------|----------|-----------|-------------------|-----------|-----------|
| | | | |) | | RITORY TAX | | | | RITORY TAX | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| | | | | | | | | | | | | |

3) DETERMINATION OF FINE IN LIEU OF CONFISCATION OF GOODS

| | | | | | FINE AMOUNT | | | |
|---------------|-----------------------------|-----------------|-----------------|--------------------------|--------------------|--|-----------------------|-------------|
| SL. NO | DESCRIPTION OF GOODS | HSN CODE | 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 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 |
| | | | | | | | | | | | | |

7. 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.
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,
Shri _____
Driver/Person in charge
Vehicle/Conveyance no:
Address:

FORM GST MOV -11

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

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 | |

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 |
|--------|----------------------|----------|----------|-------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

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.

(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) ...

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 TAX | INTEGRATED TAX | CENTRAL TAX | STATE TAX | UNION TAX | INTEGRATED TAX |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| | | | | | | | | | | | | |

(2) CALCULATION OF PENALTY

| | | | | | 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 | CESSES | CENTRAL TAX | STATE TAX / UNION TERRITORY TAX | INTEGRATED TAX | CESSES |
|--------|----------------------|----------|----------|-------------------|-------------|---------------------------------|----------------|--------|-------------|---------------------------------|----------------|--------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| | | | | | | | | | | | | |

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

| FINE AMOUNT | | | | | | | | |
|-------------|----------------------|----------|----------|-------------------|-------------|---------------------------------|----------------|--------|
| SL. NO | DESCRIPTION OF GOODS | HSN CODE | QUANTITY | TOTAL VALUE (Rs.) | CENTRAL TAX | STATE TAX / UNION TERRITORY TAX | INTEGRATED TAX | CESSES |
| 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 CODE | QUANTITY | TOTAL VALUE (Rs.) | CENTRAL TAX | STATE TAX / UNION TERRITORY TAX | INTEGRATED TAX | CESSES | CENTRAL TAX | STATE TAX / UNION TERRITORY TAX | INTEGRATED TAX | CESSES |
| 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: