

**GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI**  
**DEPARTMENT OF TRADE AND TAXES**  
**POLICY (GST) Branch**  
**VYAPAR BHAVAN: I.P. ESTATE: NEW DELHI-02**

F. No. 3(250)/Policy-GST/2019/ 1168-74

Dated: 11 /03/ 2019

**Circular No. 02/2019-GST**  
**(Ref: Central Circular No. 78/52 /2018-GST)**

**Subject: Clarification on export of services under GST- regarding**

Representations have been received seeking clarification on certain issues relating to export of services under the GST laws. The same have been examined and the clarifications on the same are as below:

Sl. No.	Issue	Clarification
1.	In case an exporter of services outsources a portion of the services contract to another person located outside India, what would be the tax treatment of the said portion of the contract at the hands of the exporter? There may be instances where the full consideration for the outsourced services is not received by the exporter in India.	<p>1. Where an exporter of services located in India is supplying certain services to a recipient located outside India, either wholly or partly through any other supplier of services located outside India, the following two supplies are taking place:-</p> <p>(i) Supply of services from the exporter of services located in India to the recipient of services located outside India for the full contract value;</p> <p>(ii) Import of services by the exporter of services located in India from the supplier of services located outside India with respect to the outsourced portion of the contract.</p> <p>Thus, the total value of services as agreed to in the contract between the exporter of services located in India and the recipient of services located outside</p>

India will be considered as export of services if all the conditions laid down in section 2(6) of the Integrated Goods and Services Tax Act, 2017 (IGST Act for short) read with section 13(2) of the IGST Act are satisfied.

2. It is clarified that the supplier of services located in India would be liable to pay integrated tax on reverse charge basis on the import of services on that portion of services which has been provided by the supplier located outside India to the recipient of services located outside India. Furthermore, the said supplier of services located in India would be eligible for taking input tax credit of the integrated tax so paid.

3. Thus, even if the full consideration for the services as per the contract value is not received in convertible foreign exchange in India due to the fact that the recipient of services located outside India has directly paid to the supplier of services located outside India (for the outsourced part of the services), that portion of the consideration shall also be treated as receipt of consideration for export of services in terms of section 2(6)(iv) of the IGST Act, provided the:

- (i) integrated tax has been paid by the supplier located in India for import of services on that portion of the services which has been directly provided by the supplier located outside India to the recipient of services located outside India; and
- (ii) RBI by general instruction or by specific

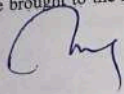
approval has allowed that a part of the consideration for such exports can be retained outside India.

*Illustration:* ABC Ltd. India has received an order for supply of services amounting to \$ 5,00,000/- to a US based client. ABC Ltd. India is unable to supply the entire services from India and asks XYZ Ltd. Mexico (who is not merely an establishment of a distinct person viz. ABC Ltd. India, in accordance with the Explanation 1 in Section 8 of the IGST Act) to supply a part of the services (say 40% of the total contract value). ABC Ltd. India shall be the exporter of services for the entire value if the invoice for the entire amount is raised by ABC Ltd. India. The services provided by XYZ Ltd. Mexico to the US based client shall be import of services by ABC Ltd. India and it would be liable to pay integrated tax on the same under reverse charge and also be eligible to take input tax credit of the integrated tax so paid. Further, if the provisions contained in section 2(6) of the IGST Act are not fulfilled with respect to the realization of convertible foreign exchange, say only 60% of the consideration is received in India and the remaining amount is directly paid by the US based client to XYZ Ltd. Mexico, even in such a scenario, 100% of the total contract value shall be taken as consideration for the export of services by ABC Ltd. India provided integrated tax on import of services has been paid on the part of the services provided by XYZ Ltd Mexico directly to the US based client and RBI (by general instruction or by specific approval) has allowed that a part of the consideration for such

exports can be retained outside India. In other words, in such cases, the export benefit will be available for the total realization of convertible foreign exchange by ABC Ltd. India and XYZ Ltd. Mexico.

2. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.

3. Difficulty if any, in the implementation of this Circular may be brought to the notice of the Policy Branch.


  
(H. Rajesh Prasad)  
Commissioner (GST)

F. No. 3(250)/Policy-GST/2019/ 1168-74

Dated: 11 /02/ 2019

Copy forwarded for information and necessary action to:

- 1) All Spl./Addl./Joint Commissioners, Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02.
- 2) Special Commissioner (PR), Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02 for wide publicity of the contents of this circular.
- 3) Joint Director (IT), Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02 for uploading the circular on the website of the Department.
- 4) The President/General Secretary, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P. Estate, New Delhi.
- 5) All Assistant Commissioners/GSTOs, Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02. *through Zonal Incharges.*
- 6) PS to the Commissioner, GST, Department of Trade and Taxes, GNCT of Delhi Vyapar Bhawan, I.P. Estate, New Delhi-02.
- 7) Guard File.

  
(Sadanand Sah)  
Assistant Commissioner (Policy)-V



GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI  
DEPARTMENT OF TRADE AND TAXES  
POLICY (GST) Branch  
VYAPAR BHAVAN: I.P. ESTATE: NEW DELHI-02

F. No. 3(66)/Policy-GST/2017/ 98-102

Dated: 25/04/2018

Circular No. 12/20 18-GST  
(Ref: Central Circular No. 41/11/2018-GST)

Subject: Procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances -reg.

Sub-section (1) of section 68 of the Delhi Goods and Services Tax Act, 2017 (hereinafter referred to as the "DGST Act") stipulates that the person-in-charge of a conveyance carrying any consignment of goods of value exceeding a specified amount shall carry with him the documents and devices prescribed in this behalf. Sub-section (2) of the said section states that the details of documents required to be carried by the person in charge of the conveyance shall be validated in such manner as may be prescribed. Sub-section (3) of the said section provides that where any conveyance referred to in sub-section (1) of the said section is intercepted by the proper officer at any place, he may require the person-in-charge of the conveyance to produce the documents for verification, and the said person shall be liable to produce the documents and also allow the inspection of goods.

1.1 Rules 138 to 138D of the Delhi Goods and Services Tax Rules, 2017 (hereinafter referred to as the "Delhi Rules") lay down, in detail, the provisions relating to e-way bills. As per the said provisions, in case of transportation of goods by road, an e-way bill is required to be generated before the commencement of movement of the consignment. Rule 138A of the said rules prescribes that the person in charge of a conveyance shall carry the invoice or bill of supply or delivery challan, as the case may be; and in case of transportation of goods by road, he shall also carry a copy of the e-way bill in physical form or the e-way bill number in electronic form or mapped to a Radio Frequency Identification Device embedded on to the conveyance in such manner as may be notified by the Commissioner.

1.2 Section 129 of the DGST Act provides for detention, seizure and release of goods and conveyances in transit while section 130 of the DGST Act provides for the confiscation of goods or conveyances and imposition of penalty.

2. In this regard, various references have been received regarding the procedure to be followed in case of interception of conveyances for inspection of goods in movement and detention, release and confiscation of such goods and conveyances. In order to ensure uniformity in the implementation of the provisions of the DGST Act amongst all the

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jurisdictional officers, the Commissioner of State Tax, in exercise of the powers conferred under section 168 (1) of the DGST Act, hereby issues the following instructions:

- (a) The Commissioner or an officer authorised by him for this purpose shall by an order, designate an officer/officers as the proper officer/officers to conduct interception and inspection of conveyances and goods under the provisions of sections 68, 129 and 130 of the DGST Act in the jurisdictional area specified in such order.
- (b) The proper officer, empowered to intercept and inspect a conveyance, may intercept any conveyance for verification of documents and/or inspection of goods. On being intercepted, the person in charge of the conveyance shall produce the documents related to the goods and the conveyance. The proper officer shall verify such documents and where, prima facie, no discrepancies are found, the conveyance shall be allowed to move further. An e-way bill number may be available with the person in charge of the conveyance or in the form of a printout, sms or it may be written on an invoice. All these forms of having an e-way bill are valid. Wherever a facility exists to verify the e-way bill electronically, the same shall be so verified, either by logging on to <http://mis.ewaybillgst.gov.in> or the Mobile App or through sms by sending EWBVER <EWB\_NO> to mobile number 77382 99899 (For e.g. EWBVER 120100231897).
- (c) For the purposes of verification of the e-way bill, interception and inspection of the conveyance and/or goods, the proper officer under rule 138B of the DGST Rules shall be the officer who has been assigned the functions under sub-section (3) of section 68 of the DGST Act.
- (d) Where the person in charge of the conveyance fails to produce any prescribed document or where the proper officer intends to undertake an inspection, he shall record a statement of the person in charge of the conveyance in FORM GST MOV-01. In addition, the proper officer shall issue an order for physical verification/inspection of the conveyance, goods and documents in FORM GST MOV-02, requiring the person in charge of the conveyance to station the conveyance at the place mentioned in such order and allow the inspection of the goods. The proper officer shall, within twenty-four hours of the aforementioned issuance of FORM GST MOV-02, prepare a report in Part A of FORM GST EWB-03 and upload the same on the common portal.
- (e) Within a period of three working days from the date of issue of the order in FORM GST MOV-02, the proper officer shall conclude the inspection proceedings, either by himself or through any other proper officer authorised in this behalf. Where circumstances warrant such time to be extended, he shall obtain a written permission in FORM GST MOV-03 from the Commissioner or an officer authorized by him, for extension of time beyond three working days and a copy of the order of extension shall be served on the person in charge of the conveyance.
- (f) On completion of the physical verification/inspection of the conveyance and the goods in movement, the proper officer shall prepare a report of such physical verification in FORM GST MOV-04 and serve a copy of the said report to the person in charge of the goods and conveyance. The proper officer shall also record,

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- on the common portal, the final report of the inspection in Part B of FORM GST EWB-03 within three days of such physical verification/inspection.
- (g) Where no discrepancies are found after the inspection of the goods and conveyance, the proper officer shall issue forthwith a release order in FORM GST MOV-05 and allow the conveyance to move further. Where the proper officer is of the opinion that the goods and conveyance need to be detained under section 129 of the DGST Act, he shall issue an order of detention in FORM GST MOV-06 and a notice in FORM GST MOV-07 in accordance with the provisions of sub-section (3) of section 129 of the DGST Act, specifying the tax and penalty payable. The said notice shall be served on the person in charge of the conveyance.
- (h) Where the owner of the goods or any person authorized by him comes forward to make the payment of tax and penalty as applicable under clause (a) of sub-section (1) of section 129 of the DGST Act, or where the owner of the goods does not come forward to make the payment of tax and penalty as applicable under clause (b) of sub-section (1) of the said section, the proper officer shall, after the amount of tax and penalty has been paid in accordance with the provisions of the DGST Act and the DGST Rules, release the goods and conveyance by an order in FORM GST MOV-05. Further, the order in FORM GST MOV-09 shall be uploaded on the common portal and the demand accruing from the proceedings shall be added in the electronic liability register and the payment made shall be credited to such electronic liability register by debiting the electronic cash ledger or the electronic credit ledger of the concerned person in accordance with the provisions of section 49 of the DGST Act.
- (i) Where the owner of the goods, or the person authorized by him, or any person other than the owner of the goods comes forward to get the goods and the conveyance released by furnishing a security under clause (c) of sub-section (1) of section 129 of the DGST Act, the goods and the conveyance shall be released, by an order in FORM GST MOV-05, after obtaining a bond in FORM GST MOV-08 along with a security in the form of bank guarantee equal to the amount payable under clause (a) or clause (b) of sub-section (1) of section 129 of the DGST Act. The finalisation of the proceedings under section 129 of the DGST Act shall be taken up on priority by the officer concerned and the security provided may be adjusted against the demand arising from such proceedings.
- (j) Where any objections are filed against the proposed amount of tax and penalty payable, the proper officer shall consider such objections and thereafter, pass a speaking order in FORM GST MOV-09, quantifying the tax and penalty payable. On payment of such tax and penalty, the goods and conveyance shall be released forthwith by an order in FORM GST MOV-05. The order in FORM GST MOV-09 shall be uploaded on the common portal and the demand accruing from the order shall be added in the electronic liability register and, upon payment of the demand, such register shall be credited by either debiting the electronic cash ledger or the electronic credit ledger of the concerned person in accordance with the provisions of section 49 of the DGST Act.
- (k) In case the proposed tax and penalty are not paid within seven days from the date of the issue of the order of detention in FORM GST MOV-06, the action under

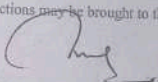
section 130 of the DGST Act shall be initiated by serving a notice in **FORM GST MOV-10**, proposing confiscation of the goods and conveyance and imposition of penalty.

- (l) Where the proper officer is of the opinion that such movement of goods is being effected to evade payment of tax, he may directly invoke section 130 of the CGST Act by issuing a notice proposing to confiscate the goods and conveyance in **FORM GST MOV-10**. In the said notice, the quantum of tax and penalty leviable under section 130 of the DGST Act read with section 122 of the DGST Act, and the fine in lieu of confiscation leviable under sub-section (2) of section 130 of the DGST Act shall be specified. Where the conveyance is used for the carriage of goods or passengers for hire, the owner of the conveyance shall also be issued a notice under the third proviso to sub-section (2) of section 130 of the DGST Act, proposing to impose a fine equal to the tax payable on the goods being transported in lieu of confiscation of the conveyance.
- (m) No order for confiscation of goods or conveyance, or for imposition of penalty, shall be issued without giving the person an opportunity of being heard.
- (n) An order of confiscation of goods shall be passed in **FORM GST MOV-11**, after taking into consideration the objections filed by the person in charge of the goods (owner or his representative), and the same shall be served on the person concerned. Once the order of confiscation is passed, the title of such goods shall stand transferred to the Govt. of NCT of Delhi. In the said order, a suitable time not exceeding three months shall be offered to make the payment of tax, penalty and fine imposed in lieu of confiscation and get the goods released. The order in **FORM GST MOV-11** shall be uploaded on the common portal and the demand accruing from the order shall be added in the electronic liability register and, upon payment of the demand, such register shall be credited by either debiting the electronic cash ledger or the electronic credit ledger of the concerned person in accordance with the provisions of section 49 of the DGST Act. Once an order of confiscation of goods is passed in **FORM GST MOV-11**, the order in **FORM GST MOV-09** passed earlier with respect to the said goods shall be withdrawn.
- (o) An order of confiscation of conveyance shall be passed in **FORM GST MOV-11**, after taking into consideration the objections filed by the person in charge of the conveyance and the same shall be served on the person concerned. Once the order of confiscation is passed, the title of such conveyance shall stand transferred to the Govt. of NCT of Delhi. In the order passed above, a suitable time not exceeding three months shall be offered to make the payment of penalty and fines imposed in lieu of confiscation and get the conveyance released. The order in **FORM GST MOV-11** shall be uploaded on the common portal and the demand accruing from the order shall be added in the electronic liability register and, upon payment of the demand, such register shall be credited by either debiting the electronic cash ledger or the electronic credit ledger of the concerned person in accordance with the provisions of section 49 of the DGST Act.
- (p) The order referred to in clauses (n) and (o) above may be passed as a common order in the said **FORM GST MOV-11**.



- (q) In case neither the owner of the goods nor any person other than the owner of the goods comes forward to make the payment of tax, penalty and fine imposed and get the goods or conveyance released within the time specified in FORM GST MOV-11, the proper officer shall auction the goods and/or conveyance by a public auction and remit the sale proceeds to the account of the State Government.
- (r) Suitable modifications in the time allowed for the service of notice or order or auction or disposal shall be applied in case of perishable and/or hazardous goods.
- (s) Whenever an order or proceedings under the DGST Act is passed by the proper officer, a corresponding order or proceedings shall be passed by him under the CGST Act and if applicable, under the Goods and Services Tax (Compensation to States) Act, 2017. Further, sub-sections (3) and (4) of section 79 of the DGST Act /CGST Acts may be referred to in case of recovery of arrears of State tax/central tax.
- (t) The procedure narrated above shall be applicable *mutatis mutandis* for an order or proceeding under the IGST Act, 2017.
- (u) Demand of any tax, penalty, fine or other charges shall be added in the electronic liability ledger of the person concerned. In case where no electronic liability ledger is available in case of an unregistered person, a temporary ID shall be created by the proper officer on the common portal and the liability shall be created therein. He shall also credit the payments made towards such demands of tax, penalty or fine and other charges by debiting the electronic cash ledger of the concerned person.
- (v) A summary of every order in FORM GST MOV-09 and FORM GST MOV-11 shall be uploaded electronically in FORM GST-DRC-07 on the common portal.

3. The format of FORMS GST MOV-01 to GST MOV-11 are annexed to this Circular.
4. Difficulties, if any, in implementation of the above instructions may be brought to the notice of the State Tax Commissioner at an early date.

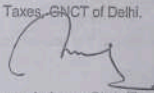
  
(H. RAJESH PRASAD)  
Commissioner, State Tax

F. No. 3(66)/Policy-GST/2017/ 98-102

Dated: 25/04/2018

Copy forwarded for information and necessary action to:

1. All Spl./Addl./Joint Commissioners, Department of Trade and Taxes, GNCT of Delhi.
2. Joint Director (IT), Department of Trade and Taxes, GNCT of Delhi.
3. The President/General Secretary, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P. Estate, New Delhi.
4. All Assistant Commissioners/GSTOs, Deptt. of Trade and Taxes, GNCT of Delhi.
5. Guard File.

  
Commissioner, State Tax

**GOVERNMENT OF NCT OF DELHI  
STATE TAX DEPARTMENT**

**FORM GSTMOV-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.

<b>1. : Personal Details</b>					
NAME					
FATHER'S NAME					
AGE:	Yrs	DL NO:		RTO	
Conveyance Registration No.		Engine No.		Chassis No.	
Proof of Identity					
ADDRESS					
Phone:		Email, If any			
<b>2.Details of the transporter:</b>					
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									
SL. NO.	LR NO.	LR DATE	INVOICE/ BOS/DC NO.	INVOICE/ OS/DC DATE	CONSIGN OR	CONSIGNE E	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

## FORM GST MOV-02

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:

- 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 subsection (3) of section 68 of the Delhi Goods and Services Tax Act, 2017 read with Central 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)

- (1) to station the conveyance carrying goods at \_\_\_\_\_ 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

Sri.  
Owner/Driver/Person-in-charge  
Conveyance No:



GOVERNMENT OF NCT OF DELHI  
STATE TAX DEPARTMENT

FORM GST MOV-03

Order No.

ORDER OF EXTENTION OF TIME FOR INSPECTION BEYONF THREE  
WORKING DAYS

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 NCT OF DELHI**  
**STATE TAX DEPARTMENT**

**FORM GST MOV-04**

**PHYSICAL VERIFICATION REPORT**

Ref: FORM GST MOV-02NO. \_\_\_\_\_ 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 NCT OF DELHI  
STATE TAX DEPARTMENT

FORM GSTMOV-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-

- come forward and made the payment of tax and penalty as proposed and proceedings is drawn in this regard.
- made the payment of tax and penalty as demanded in the order in FORM GST MOV-09.
- 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

## FORM-GSTMOV-06

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	
	<p>Mismatch between the goods in movement and documents tendered, the details of which are as under-</p> <p>a) -----</p> <p>b) -----</p> <p>c) -----</p>
	<p>Mismatch between E-Way bill and goods in movement, the details of which are as under-</p> <p>a) -----</p> <p>b) -----</p> <p>c) -----</p>



	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.

To,  
 Shri \_\_\_\_\_  
 Driver/Person- in- charge  
 Vehicle/Conveyance No:  
 Address:

Signature  
 Designation of the Proper Officer

**GOVERNMENT OF NCT OF DELHI  
STATE TAX DEPARTMENT**

**FORM GST MOV- 07**

**NOTICE UNDER SECTION 129 (3) OF THE DELHI GOODS AND SERVICES TAX  
ACT, 2017 AND THE CENTRAL 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 Delhi Goods and Services Tax Act, 2017 read with sub-section (3) of section 68 of the Central 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 Delhi Goods and Services Tax Act, 2017 and sub-section (1) of section 129 of the Delhi Goods and Services Tax Act, 2017 read with sub-section (3) of section 68 of the Central Goods and Services Tax Act, 2017 or under section 20 of the Integrated 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 Delhi 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 percent 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 Delhi Goods and Services Tax Act, 2017 and Central 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 Delhi 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

Sl. No.	Description of goods	HS N code	Quantity	Total value (Rs.)	RATE OF TAX				TAX AMOUNT			
					Central tax	State tax / Union territory tax	Integrated tax	CES	Central tax	State tax / Union territory tax	Integrated tax	CES
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. NO	DESCRIPTION OF GOODS	HS N CODE	QUANTITY	TOTAL VALUE (RS.)	RATE OF TAX				PENALTY AMOUNT			
					CENTRAL TAX	STATE TAX / UNION TERRITORY TAX	INTEGRATED TAX	CES	CENTRAL TAX	STATE TAX / UNION TERRITORY TAX	INTEGRATED TAX	CES
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	DESCRIPTION OF GOODS	HS N CODE	QUANTITY	TOTAL VALUE (RS.)	AMOUNT OF TAX				PENALTY AMOUNT			
					CENTRAL TAX	STATE TAX / UNION TERRITORY TAX	INTEGRATED TAX	CES	CENTRAL TAX	STATE TAX / UNION TERRITORY TAX	INTEGRATED TAX	CES
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 Delhi Goods and Services Tax Act, 2017 Central 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: