

**Excise & Taxation Commissioner,  
Haryana, Panchkula.**

To

**All Dy. Excise & Taxation Commissioners (ST),  
In the State of Haryana.**

**Memo No. 1598/ST-6**

**Panchkula, dated the 01-08-2017**

**Subject: Guidelines/Instructions for detention/Inspection report under section 68  
and 129 of the HGST Act/CGST Act and Section 20 of the IGST Act, 2017-**

**Memo**

On the captioned subject, please find enclosed herewith guidelines for conducting road side checking and for detention/Inspection report under section 68 and 129 of the HGST Act/CGST Act and Section 20 of the IGST Act, 2017 for your information and necessary action.

The above guidelines must be brought to the notice of the officers/officials working under your jurisdiction and control.

**Addl. Excise & Taxation Commissioner (T),**

**for Excise & Taxation Commissioner, Haryana.**

**DRAFT ORDER FOR DETENTION/SEIZURE OF GOODS AND/OR CONVEYANCE  
AND/OR DOCUMENTS**

**[under Section 129]**

Whereas, the conveyance bearing registration number ----- carrying goods of the description given below were intercepted during movement as provisions of Sub-Section (3) of section 68 of HGST/CGST Act, 2017.

And on examination of the documents/papers and goods found loaded in the conveyance during the inspection. I have reasons to believe that certain goods and/or conveyance and/or documents relevant to the proceedings under this Act are liable to be detained under Section 129 (1) of HGST/CGST Act, 2017.

Therefore, in exercise of powers conferred upon me under sub-section (1) of section 129,

I. hereby detain/seize the following goods and/or conveyance and or documents:

**A) Details of Goods detained/seized**

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

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**B) Details of documents detained/seized:**

Sr. No.	Description of conveyance detained/seized	Registration of conveyance	Remarks
1	2	3	4

**C) Details of conveyance detained/seized:**

Sr. No.	Description of conveyance detained/seized	Registration of conveyance	Remarks
1	2	3	4

and these goods and the conveyance are being handed over for safe upkeep to:

------(Name and address)

with a direction that he/she shall not remove, part with, or otherwise deal with the goods or/and conveyance and/or documents except with the prior permission of the undersigned.

**Name and Designation of the Officer**

**Place:**

**Date:**

**To:**

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**(Name and address)**

**GUIDELINES FOR DEPARTMENTAL OFFICERS FOR CONDUCTING ROADSIDE CHECKING UNDER GST ACT**

Whereas, Section 68 of HGST/CGST Act, 2017 provides that the Government may require the person-in-charge of a conveyance carrying any consignment of goods of value exceeding such amount as may be specified to carry with him such documents and such devices as may be prescribed; and

Whereas, Rule 138 of HGST/CGST Rules, provides that till such time as an E-way bill system is developed and approved by the Council. the Government may, by notification, specify the documents that the person-in-charge of a conveyance carrying any consignment of goods shall carry while the goods are in movement or in transit storage;

And whereas, the government has notified the documents that an owner or person-in-charge of the goods requires to be accompanied with the goods being carried by a goods carrier.

Accordingly, the following guidelines may be followed while conducting roadside checking under GST Act:-

The person-in-charge of a conveyance carrying any goods shall carry the following documents:-

- a) A trip sheet or log book
- b) Tax invoice or delivery challan or bill of supply or bill of entry, in respect of the goods being carried, as the case may be; and
- c) The tax invoice shall be as prescribed under Rule 46 of Chapter-VI i.e. Tax Invoice, Credit and Debit Notes of HGST/CGST Act, 2017.
- d) Delivery challan shall be as prescribed under Rule 55 of Chapter-VI i.e. Tax Invoice, Credit and Debit Notes of HGST/CGST Act, 2017.
- e) Bill of supply shall be as prescribed under Rule 3(1) of Chapter-II i.e. Composition Rules of HGST/CGST Act, 2017.
- f) Bill of entry shall be as prescribed under the Customs Act, 1962 or rules made thereunder.

The proper officer conducting roadside checking may take action in following order:-

- i) Inspection of goods in movement will be done as per provision of Section 68 of HGST/CGST Act, 2017. The documents accompanying the goods shall be matched in accordance with the notification notified under Rule 138 of the HGST/CGST Act, 2017.
- ii) In case of any discrepancy, the proper officer will record the statement of the owner or the person-in-charge of the goods.
- iii) The proper officer will issue detention order of the goods and the conveyance in which the goods are carried.
- iv) The proper officer will prepare an inventory of the goods contained in the conveyance in the presence of the owner or the person-in-charge of the goods.

Valuation of goods will be done as per market value of the goods in the presence of the owner or the person-in-charge of the goods.

v) The proper officer will issue a Show Cause Notice to the Owner or the person-in-charge of the goods describing the amount of tax and penalty payable.

vi) After receipt of the reply, the proper officer will pass an order-

- imposing tax and penalty as per provision of Clause (a) or Clause (b) of Sub-Section (1) of Section 129 of HGST/CGST Act, 2017 and release the goods and the conveyance.
- releasing the goods and the conveyance upon furnishing a security equivalent to the amount payable under Clause (a) or Clause (b) of Sub-Section (1) of Section 129 of HGST/CGST Act, 2017 read with Rule 140 of Inspection, search and seizure rules (Chapter-XVII).

The provisions of sub-section (6) of section 67 shall, *mutatis-mutandis*, apply for detention and seizure of goods and conveyance.

Where the person transporting any goods or the owner of the goods fails to pay the amount of tax and penalty as per the order of the proper officer within seven days of such detention or seizure, further proceedings shall be initiated for confiscation of goods or conveyance and levy of penalty provision of Section 130 of HGST/CGST Act, 2017.