



वस्तु एवं सेवा कर तथा केन्द्रीय उत्पाद शुल्क प्रधान आयुक्त कार्यालय, चेन्नै उत्तर आयुक्तालय  
OFFICE OF THE PRINCIPAL COMMISSIONER OF GST & CENTRAL EXCISE,  
CHENNAI - NORTH COMMISSIONERATE  
26/1, महात्मा गांधी मार्ग, चेन्नै-600034

26/1, MAHATMA GANDHI ROAD, CHENNAI- 600 034

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**TRADE NOTICE NO. 30/2018**

Dated: 22/06/2018  
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**Subject: Modifications to the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances, as clarified in Circular. No. 41/15/2018-GST dated 13.04.2018 –reg.**

1. Attention of Trade is invited to Board's Circular No.49/23/2018-GST dated 21-06-2018, Clarifying certain issues regarding the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances, and issuing modification to the Circular No. 41/15/2018-GST dated 13.04.2018. Copy of the circular is communicated for information and necessary action.
2. Contents of this circular may be brought to notice of all concerned.

(Issued in File C.No. IV/16/03/2018 – GST Pol. Vol - II)

ADDITIONAL COMMISSIONER/अपरआयुक्त

To

As per Mailing List.  
Trade and Department  
Superintendent, Computer Section - For uploading on the website  
All Divisions, Chennai North

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Circular No. 49/23/2018-GST

F. No. CBEC/20/16/03/2017-GST  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes and Customs  
GST Policy Wing

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New Delhi, Dated the 21<sup>st</sup> June, 2018

To,

The Principal Chief Commissioners / Chief Commissioners /  
Principal Commissioners / Commissioners of Central Tax (All) /  
The Principal Directors General / Directors General (All)

Madam/Sir,

**Subject: Modifications to the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances, as clarified in Circular No. 41/15/2018-GST dated 13.04.2018 - reg.**

Circular No. 41/15/2018-GST dated 13.04.2018 was issued to clarify the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances.

2. In order to clarify certain issues regarding the specified procedure in this regard and in order to ensure uniform implementation of the provisions of the CGST Act across all the field formations, the Board, in exercise of the powers conferred under section 168 (1) of the Central Goods and Services Tax Act, hereby issues the following modifications to the said Circular:-

- (i) In para 2 (e) of the said Circular, the expression “three working days” may be replaced by the expression “three days”;
- (ii) The statement after paragraph 3 in **FORM GST MOV-05** should read as: “In view of the above, the goods and conveyance(s) are hereby released on (DD/MM/YYYY) at \_\_\_\_ AM/PM.”

3.0 Further, it is stated that as per rule 138C (2) of the Central Goods and Services Tax Rules, 2017, where the physical verification of goods being transported on any conveyance has been done during transit at one place within a State or Union territory or in any other State or Union territory, no further physical verification of the said conveyance shall be carried out again in the State or Union territory, unless a specific information relating to evasion of tax is made available subsequently. Since the requisite FORMS are not available on the common portal currently, any action initiated by the State tax officers is not being intimated to the central tax officers and vice-versa, doubts have been raised as to the procedure to be followed in such situations.

3.1 In this regard, it is clarified that the hard copies of the notices/orders issued in the specified FORMS by a tax authority may be shown as proof of initiation of action by a tax authority by the transporter/registered person to another tax authority as and when required.

3.2 Further, it is clarified that only such goods and/or conveyances should be detained/confiscated in respect of which there is a violation of the provisions of the GST Acts or the rules made thereunder.

*Illustration:* Where a conveyance carrying twenty-five consignments is intercepted and the person-in-charge of such conveyance produces valid e-way bills and/or other relevant documents in respect of twenty consignments, but is unable to produce the same with respect to the remaining five consignments, detention/confiscation can be made only with respect to the five consignments and the conveyance in respect of which the violation of the Act or the rules made thereunder has been established by the proper officer.

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

5. Difficulties, if any, in implementation of the above instructions may be brought to the notice of the Board at an early date. Hindi version will follow.

-Sd-  
(Upender Gupta)  
Commissioner (GST)