

Office of the
Commissioner of State Tax.
Maharashtra State, 8th
Floor, GST Bhavan,
Mazgaon, Mumbai-400 010.

TRADE CIRCULAR

No. JC (HQ)-1/GST/2018/NOTI/E-way Bill/ADM-8 dated 3rd December 2018.

Trade Circular No. 35T of 2018.

To,

.....

.....

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. 14T of 2018 dated 23.04.2018.**

Ref.

- (1) Notification No. JC (HQ)-1/GST/2018/ NOTI /E-way Bill/ADM-8 issued by the Commissioner dated the 3rd April 2018, to designate certain Joint Commissioner(s) of State Tax as "Empowered Officer".
- (2) Notification No. JC (HQ)-1/GST/2018/NOTI/E-way Bill/ADM-8 dated the 7th April 2018 to designate the Assistant Commissioner(s) of State and Deputy Commissioner(s) State Tax, as the "proper officer".
- (3) Circular No. 41/15/2018-GST dated 13th April 2018 issued by the CBIC.
- (4) Circular No. 49/23/2018-GST dated 21st June 2018 issued by the CBIC.

Sir/Gentlemen/Madam,

1. A Trade Circular No. 14T of 2018 dated 23rd April 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 Maharashtra Goods and Services Tax Act, 2017 (hereinafter referred to as "MGST Act") across all the field formations, the Commissioner of State tax, Maharashtra State, in exercise of the powers conferred under section 168 (1) of the MGST Act, hereby issues the following modifications to the said Trade Circular:-

- 2.1. In para 2 (e) of the said Circular, the expression "three working days" shall read as "three days";
 - 2.2. In para 2 (n) of the said Circular, the expression "Central Government" shall read as "Government of Maharashtra";
 - 2.3. 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. Further, it is stated that as per rule 138C (2) of the Maharashtra 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 state 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. Difficulties, if any, in implementation of the above instructions may be brought to the notice of the Commissioner State Tax at an early date.

Yours faithfully,

(Rajiv Jalota)
Commissioner of State Tax,
(GST) Maharashtra State, Mumbai.

No. JC (HQ)-1/GST/2018/NOTI/E-way Bill/ADM-8 dated 03-12-2018

Trade Circular No.35T of 2018.

(Shriram H. Umale)
Joint Commissioner of State Tax
(GST), (HQ)-1, Maharashtra State.

Copy forwarded to the Joint Commissioner of Sales Tax (Mahavikas) with a request to upload this Trade Circular on the Departments Web-site.

Copy submitted with compliments to,-

- (a) The Deputy Secretary, Finance Department, Mantralaya, Mumbai-21 for information.
- (b) Accounts Officer, Sales Tax Revenue Audit, Mumbai and Nagpur.