

GOVERNMENT OF ASSAM
OFFICE OF THE COMMISSIONER OF STATE TAX, ASSAM
KAR BHAWAN, DISPUR, GUWAHATI-6
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CIRCULAR No. 11/2018-GST

Dated Dispur, the 22nd June, 2018.

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. 10/2018-GST (No. CT/GST-15/2017/99 dated 12.06.2018) –reg.

No. CT/GST-15/2017/117.— Circular No.10/2018-GST (No. CT/GST-15/2017/99 dated 12.06.2018 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 Assam Goods and Services Tax Act, 2017 (hereinafter referred to as the "Assam GST Act"), the Commissioner of State tax, Assam in exercise of the powers conferred under section 168 of the Assam GST 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 Assam 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, 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 Central 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 at an early date.


Sd/- Anurag Goel, IAS.,
Commissioner of State tax, Assam,
Dispur, Guwahati

Memo No. CT/GST-15/2017/117-A

Dated Dispur the 22nd June, 2018

Copy to :

- 1) The Additional Chief Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind information.
- 2) The Director, BI(EO), Assam, Srimantapur, Guwahati-781032 for favour of kind information.
- 3) The Commissioner of Central GST, Guwahati / Dibrugarh Commissionerate for favour of kind information.
- 4) The Additional Commissioner of State tax, Assam (All) / Joint Commissioner of State tax, Assam (All) for information.
- 5) The Deputy Commissioner of State tax (All) for information and necessary action.
- 6) The Assistant Commissioner of State tax (All) / Superintendent of State tax (All) / Inspector of State tax (All) for information and necessary action.
- 7) The Information Technology Officer, Office of the Commissioner of State tax, Assam for uploading it on the website of the Commissionerate for information of all concerned.


Commissioner of State tax, Assam,
Dispur, Guwahati