

BOND FOR PROVISIONAL RELEASE OF GOODS AND CONVEYANCE



GOVERNMENT OF NCT OF DELHI FORM GST MOV -08 BOND FOR PROVISIONAL RELEASE OF GOODS AND CONVEYANCE VWC,.....S/DAV of. called "obligor(s)" amhere held and finally bound to the of 'hereinafter called "the and/or the Governor of(State) (hereinafter called "the Governor") for the sum to be paid to the Governor, or Will and truly be made severally bind myself my heirs/ executors/ administrators/ legal representatives/ successors and assigns by these presents; (luted WHEREAS, in accordance with sub-section (1) Of section 129 of the Delhi Goods and Services Tax Act, 2017 have detained vide order number -dated.. value or ..rupee« and an amount of tax of .. rupees. On my request, the goods been permitted to be released provisionally the proper officer on execution of the bond of value rupees and a of .. rupee which bank guarantee has been furnished in favour of the President, Governor, and WHEREAS, I undertake to pay goods to and when required by the proper officer under the Act. And if taxes, and law; I charge; demanded by the proper officer are duly paid within of the period of detention being made in writing by the said proper officer. this shall be OTHERWISE and on breach of any condition of this condition. the same shall be in full for-cent"! I, and the Shull, at his option. be competent to make good all the losses and damages from the amount of bank guarantee or by endorsing his rights under above- written bond or both;

IN WITNESS WHEREOF presents been signed day hereinbefore written by the obligor(s).
 Signature(s) of obligor(s), Date : Place ; Witnesses (2) Name and Address Date Place
 Accepted President (Governor). (Signature of the by me Occupation Occupation dny of office)

and on behalf of the Page 1 1B c.o.vt' RNMF-NT or scr OF TAX



FORM MOV ORDER OV DEMAND OF TAX AND PENALTY Order No. Conveyance No. 2 3 4. 5. 6. a.
 9. 10. 12. person in charge of the Conveyance Address or the in charge Of the Conveyance Mobile No. of
 the in charge of the conveyance e-mail ID of the Person in charge of the conveyance Name of the GSTIN
 of the transporter. Date and Time Of Issuance Date of Service of Notice
 Order passed by Date of Service of Order Demand as per Older Act COST Act UTGST IGST I/cnny
 DETAILS OF GOODS DETAINED Code Sl.No. DETAILS OF CONVEYANCE DETAINED Sl.No

3. Description of Conveyance No. No. ORDER ENCLOSED (Proper Order No. c.ovr
 R/NMENT OF Ncr OF FORM GST MOV -09 ORDER OF DEMAND OF TAX AND PENALTY Order
 Dule 2 3 4. 5. 6. 9. 11

12. Conveyance No. Person in charge of the Conveyance Address of the Person in charge of the Conveyance
 Mobile No. of the Person in charge of the conveyance e-mail ID of the person in charge of the conveyance
 Name of the transporter GSTIN Of the transporter . Date and Time Of Issuance Date of Service of Notice
 Order passed by Date of Service of Order Demand as per Older Act COST Act UTGST IGST I/cnny
 DETAILS OF GOODS DETAINED Code Sl.No. Description 01 DETAILS OF CONVEYANCE
 DETAINED Demand quantity Details Value Sl.No. 3. 4



5. Conveynnee Registration No. Vehicle Description En 'ine No. Cimssis No. ENCLOSED (Proper Page 19 trNDER SECTION (3) T.IIV c;onos GOOPS AND '*01 7 T s ACT: 2017 AND sue," ro 20!?" was Intercepted The conveynec buring NO. (time) at (date) nt designation of the proper oflicet) on statement of the driverfperson in chagge of the vehctle wa: recorded on (name and (plgce). (diue). 2. goods in movement was inspected undct thc of sub-section (3) of section 68 of the Delhi Goods and Services Tax Act. 201 Iread willi subsection (3) or section 68 of the Cenltul Goods and Services Tax Act or under section 2il 01 the Integrated Goods and Services Tax Act, 2017 read with sub-section (3) of section ('S of the Central Goods and (date) and tliC following di,crepancies were noticed. Setvices Tax Act, 2017 on 3. tn view of thc above. thc goods and tlve conveyance fc..• thc movement of goods were decained under sub-section (l) of section 129 of the Oclhi Goods and Services Tax Act, 2017read with sob-section (3) of section 6S of the C'0•ods ond Servica Tax Aet ar under section 20 of the Integrated Goods and Til'. Act read with sub-bcction (3) of section 6S of the Cearra: Goods and Service "i nx Act. 20' ; by Issuing an order of detentiori in FORM GSr MOV•06 the person of the (date). conveyance on 4. Sub-section (l) of section 129 of the Delhi Goodfr fax Act. 2017 provides for the release of goods and conveyanec detained oa the payment tax and penalty as under: (i) the applicable end pena!ty equal to one hundred pcte:nt of lhe tux payable on such goods. when.' thc owner orthe goods contes forward pay such 10.€. and penalty. (ii) the appljeable tat penalty tn the titty thc valuc of the znods vedueed hy the tax amount paid thcrcon under the Dethi Goods and Seniccs Tux Aet and Ceiträ\ Goods and Services Act (ülculated separatciy or the O.•abte tax and pcnulty equal to the fifty per cent of the value of the goods teduced by the amount pnid thereon under the Inlcgraled Goods and Services Tax Act. where the owner of t! : goods does not come forward to pay such tax and penalty. 4. J. Clause (c) of sub-section (t) of section 129 of the Dellu Goods and Setvices Tux Act, 2017 provides for the rcicase of goods upon filiüishing of a sc v•urity equivalent to the amount puyuble under clause (a) or clause (b) of the said sub-section, as indicated supra at (i) and (ii)

ofparu 4 in

FORM c,sr MOV-05

5. The calculation of proposed tax and penalty is as under: i) CALCULATION OF APPLICABLE TAX Pace | 20 op TAX DESCR PTION GOODS 2 N DE QUAN THIA' 4 10 5 AMOUNT CENT HAL.TAX / UNION TERRITORY TAX 7 RATED TAX 8 ss 9 RAL UNION TORY TAX r.VTEG TAX ss 2) CALCULATION OF APPLICABLE PENALTY UNDER CLAUSE (a) OF SUB- SECTION (1) OF sr.cr10N 129 DESCRJ PTION GOODS 2 ns N DE t. QUAN OF TAX STATE C ENT INTEG UNION JtAt. RATED TERR' ss PENALTY STATE TAX J CENT tXIEG UNION RAL RATED •rouv TAX 7 TAX 10 TERRI •tORi TAX 12 1, NO 8 3) CALCULATION OF PENALTY UNDER CLAUSE (b) OF SUB-SECTION (1) OF SECTION 129 OF TAX STATE PENAL.VV AMOUNT STAIT TAX nFSCR1 PTION GOODS 2 us N co tNTF.c; INTEG CFNT VNION QUAN 4 RATED RAJ. RATED Lti 5 TAX TAX TORY TAX ss 9 TAN 10 TV-RRI TORY TAX TAX 6. Incorporating the above point'. a notice in FORM GST MOV-07 was issued and duly served on the person in charge of the conveyance. providing him an opmnrtnuty to show cause against the demand of tax and penalty as applicable and tnake payment of the same to get tiu• goods and conveyance r,'tenscd. page 21

7. In response to the said notice, (i) the ov.ner oi the goods/ person in ch:uyc the conveyance has come forward i'mi mode the payment of tax and penalty as proposed. view of this. the applicable and penalty proposed are hereby confirncd. (ii) the owner of the goods/ person in charge of the conveyance has neither made the payment of tux and penalty proposed nor has he filed any objections •o the notice issued in FORM GST MOV-07 and hence, the proposed tax and penalty arc co,'firtncd. (iii) the owner of the goods' person in charge of the conveyance has tiled objections as under: a. b. c. S. ne Objections filed by him svrcr perused and found not acceptable for the followtng ceasow•v. SPEAKING ORDER Text> 9. In •icw orthe above, the applicuhle tax and penalty arc hereby Cideuiatcd/rccalculated as < RECALCULATION PART> '0. You he-CA" ditctcd the gevct' days (rent the date of the issue of of detention i" FORM tililing which action under section 130 or the Goods and Services .'section 21 Of the t inion Territory Goods and Services Act or 20 the integrated Goods and Services Aet shall be initiuted. S i gnnture Nnn;e Designation of the Thoi To. Shri DziverfPerson- in- charge Vehicle/Conveyunce No: Address: Page | 22 GOVERNMENT• OF NCT OF DELHI FORM GST MOV -IQ NOTICE FOR CONFISCATION OF GOODS OR CONVEYANCES AND LEVY OF PENALTY UNDER SECTION 130 OF THE DELHI GOODS AND SERVICES TAX ACT, 2017 READ wrlll TII:: RELEVANT PROVISIONS OF CENTRAL GOODS AND SERVICES TAX ACT. 2017 THE INTEGRATED GOODS AND SERVICES •rax ACT, 2017 AND GOODS AND SERVICES TAX (COMPENSATION TO srATES) ACT. 2017 The conveyance bearing N: was interceptcd by of the proper officer) on (date) at (time) at statement Of the driver/pctson in Charge of the vchiev was recorded on (Designation (place). The (date)

2. The goods in movement '.VJS uncle: the pmvisions of subsection (3) or section 68 of the Delhi Goods Services Act. 201 Tread with subsection (3) of section 68 of the Goods and Services Act / Section 21 of the Union Territory Goods and Services Tax Act or under section 20 of the in:egratcd Goods and Services Tax Act read with sub- section (3) of section 68 of the Ccatral Goods and Services Tax Act on (dare) and the following were (iii) detained under sub-section (I) o: section 129 of the Delhi Goods and Services Tax Act, 2017read with subsection (3) of ;ecuon 6S of the Central Goods and Set-vices Tax Act or unda section 20 orthe Integrated Good'. and Services Act read with sub-section (3) of section 68 of the Central Goods und Services Tux Act by i*suing an order of detention tn FORM GST MOV 06 and the s: IIIC •.vms served nn the person in charge of the conveyance on (date). Along with the of detention in FORM GST MOV 06, a notice wag issued in FORM GST MOV 07 •tnd'•-r the provisions of sub-section (3) of section 129of the Delhi Goods and Services Tax AC', 2017. spccif•jng the tax and penalty payable in respect of the goo&s in question

4. Subsequently.ancr observing the principles of noturul justice. an order demanding the applicabie tax and penalty in FORM GST MOV-09 on (Date) and the same was served on the percon it'. charge of the conveyance. Ilowever. neither the owner Of the goods nor the person in chargt• of lhe conveyance came forward to make the payment of applicable tax aryl penalty within 'ite time allowed in the order passed supra. S. view of this, the unders:gned proposes to confiscate the above goods and the conveyance used to transport such goods undet the provisions of section 130 of the Delhi Page 23 Goods Service•i Tnx Act,

12. Conveyance No, Person in charge of the Conveyance Address 01 the Charge Of the Mohile No. of the i'ersor in charge of the con.veyanec e-mail ID of the Personnn uthe conveyanee Ntnne of the GSTIN Date and T 'me or Dutc ot-Service Confiscation Order assed b v Dctnand per an Order On the Goods Act CGST Act SGSÜ;- urc,s-r Act IGST Act Cess TAI On the Conveyanec Aet CGST Act TAX/ Tax Interest Penalty Otber char •es Fine/ Other Ch es Oetn•.tnd No. Demand Page 76 crrosr Act IGST Act Total DETAILS or GOODS CONFISCATED SL No. Descnp!lon i ISN COO: Oum tity DET AILS OF CONVEYANCE. CONFISCATED V'hicic !)escnBior, 4. s. OROi..R F.,YCI.OSEO Value destgnation Proper Officer) | 27 ORDER OF CONFISCATION UNDER SECTION OF THE GOODS AND SERVICES TAX Acr. 2017 PEAD wrmn THE RELEVAN•r PROVISIONS OF •rue cr.NTRAt. GOODS AND SEE VICES TAX ACT/THE IYCF,GRATED Goons AND S'..RVICES TAX Acr, 2017 '.mnveyance bearing b. a. wras intercepted by Designation of the proper otticer. on _ (dnte) at The statement of the In charge or the vehicle was recorded oa (place). (fiatc)

4. Subsequently, an order was issued on the 01st natural Just after the order the applicable tax and penalty was paid in FORM GSTMOV-09 on {Date} and the same was satisfied on the person in the charge of the conveyance. The owner of the goods nor the person in charge of the conveyance came forward to the payment of applicable

tax and penalty will be in the time allowed in the order passed supra. Hence, a notice in FORM GST MOV-IO on (Date) proposing to confiscate goods and the conveyance used for storing such goods and the same was duly served on the person in charge of the conveyance. In the said notice, the tax, penalty and other charges payable in respect of such goods and the conveyance were also demanded. OR As the goods were transported without any valid documents, it was presumed that the goods were transported for the purposes of evading the taxes. Hence, it was proposed to confiscate the above goods and the conveyance used to transport such goods under the provisions of section 130 of the Delhi Goods Services Tax Act, 2017 read with Central Goods and Services Tax Act Section 21 of the Union Territory Goods and Services Tax Act or Page 128 section 20 of the Integrated Goods and Services Tax Act, 2017 and the Goods and Services Tax (Compensation to States) Act, 2017 by issue of a notice in FORM GST MOV-IO. In the said notice, the tax and other charges payable in respect of such goods and the conveyance were also demanded.

5. The person in charge has no objection* the objections filed were found to be not acceptable for the reasons stated below-

b) e) 6. In view of the above, the following goods and conveyances are being released by exercising the powers vested under Section 130 of the Delhi Goods and Services Tax Act and under section 30 of the Integrated Goods and Services Tax Act which are listed as under:

DESCRIPTION OF GOODS AND SERVICES
HSN SL NO OF GOODS CONTRA QUANTITY TOTAL VALUE IN RS

7. You are also that the above goods and conveyance be the payment of the following tax, duty and fine in lieu of which the same is made within days from the date order.

CALCULATION OF TAX OR DUTY ON THE VALUE OF GOODS
TAXABLE VALUE IN RS
CENTRAL TAX AT 12%
STATE TAX AT 4%
LOCALITY TAX AT 1%
TOTAL TAX IN RS

(2) CALCULATION OF PENALTY OR INTEREST ON UNPAID TAX
UNPAID TAX IN RS
PENALTY AT 18%
INTEREST AT 12%
TOTAL PENALTY AND INTEREST IN RS

(3) DETERMINATION OF FINE IN LIEU OF CONFISCATION OF GOODS
TOTAL FINE STATE CENTRAL TAX + STATE TAX + LOCALITY TAX

(4) CALCULATION OF FINE IN LIEU OF CONFISCATION OF CONVEYANCE RATE OF TAX
RATE OF TAX IN RS PER MONTH
PERIOD IN MONTHS
TOTAL FINE IN RS

Driver/Person in charge Vehicle, Conveyance no: Address: Signature Name and Designation of the proper Officer Page 30 GOVERNMENT OF INDIA

OF TRADE AND TAXES POLICY APPARATUS. No. —107 Dated: 2018 Circular No. 13/2018-CST (Ref: Central Circular No. 42/F.16/2018-GST) Sub: Clarification regarding "recovery of amount under the exit tax law and reversal of inadmissible input tax credit." Kind attention is invited to the effect of the Delhi Goods and Services Tax Act, 2017 (hereinafter referred to as the GST Act) relating to the recovery of output added and input tax credit thereof, input tax credit carried forward, and recovery of arrears of other undischarged existing law and interest, penalty or late fee payable arising as a result of appeal, revision, review and reference etc. It is intimated that after the appointed date under the provisions of the existing law or due thereunder the existing law. In representations have been received on the procedure for recovery of such in the GST regime.

2. The have been Ihined and to ensure uniformity in the imp}ctnentution of the powers conferred unde of the Delhi Goods and Set-vices inx Act, 2017.. (hereinafter referred to itcteby specifies to be followed for recovery of arrears arising 01 under the existing law. credit thereof or or other nut proceeding: under the tryting law (Deh•t Added Tax Act. :)ciliil FntBltainment and Bc•ting TIL', Act 11>96 Delhi •ray. on I-uvury Act. | i) Recovery of arrears or txongiy uvalle,l input credit: in eage any proceeding if oppcal. revision. review or reterence veluting to recovery for input tax credit had l' xn initiated. •j'hether before. on or after the cppoined day. under the existing law. •ny umeunt of such credit bccomes recovetabl. the same shall, unless recovered under the exi•stiv.g Inw, be recovered as on arrear of u:vãer DGST Act [Section of DGST Act refers). ii) Recovery of input tax :dit carried forward wrongly: Input 05 under existing in or provisions section 140 of the DGST Act to the therein. Any credit which is in of of oc,sr Acl be allowed bc carried forward and the Shull be recovered an arrear unde the DGST iii) Recovery or arrear' of value added or and other taxes leviable under a. Where in pursua•ee 01' an assessment or adjudicafion proceedings truututed. whether before% or the appointed day; under the existing law. any amount of tax. iry:rcrst. line or penalty becomes recoverable, same shall. unless reco'sued ;nder the existing Inw. be recovered an arrear of tax under the DGSE Act the DGST Aet refers). b. If due to ony pro£ Ndings of appenl, review or reference relating to output tax liability irutiated, whether berore, on or after the appointed day, urulcr the existing law. any amount of output tax becomes

recoverable. the same shall, unless recovered under the existing law, be as an arrear of tax under the DGST Act (the DGST Act refers). iv) Recovery or arrears due to revision of return under the existing law: Where any return, furnished under the existing law, is revised after the day on which, pursuant to such revision, any amount is found to be recoverable or any amount of input tax is found to be inadmissible, the same shall, unless recovered under the existing law, be recovered as an arrear of tax under the DGST Act (Section of the DGST Act refers]

4. In view of the above provisions, recovery of value added tax and input tax credit thereof arising out of the provisions under the existing law or recovery of other taxes leviable under the existing law, and that of Section 49A of the CGST Act, The following procedure is prescribed for recovery of arrears: 4.1 Recovery of value added tax or wrongly input tax credit thereof or other taxes leviable under the existing law and inadmissible transitional credit: (a) The input tax credit of value added tax wrongly carried forward as transitional credit shall be recovered State tax liability to be paid through the utilization of amounts available in the electronic credit ledger or electronic cash ledger Of the registered person, and the same be recorded in Part 11 of the Electronic Liability Register (FORM GST PMT-01). (b) The arrears of value added tax, or wrongly availed input tax credit thereof and other taxes leviable under the existing law arising out of any of the situations discussed in para 2 above, shall, unless recovered under the existing law, be recovered State tax liability to be paid through the utilization Of amounts available in the electronic credit ledger or electronic cash ledger of the registered person, and the same shall be recorded in Part 11 of the Electronic Liability Register (FORM GST PMT-01). 4.2 Recovery of interest, penalty and late fee payable: (a) The arrears of interest, and Inje in relation to input tax credit or wrongly availed input tax credit arising out of any of the situations, in para 2 above, be recovered interest, penalty and of State to be paid through the utilization of the available in electronic cash ledger of the person and the same be recorded in Part 11 of the Electronic Liability Register (FORM GST PMT-01). (b) arrears Of interest, penalty and late fee in relation to value added or wrongly availed input credit or other taxes leviable under the existing law arising out of the situations discussed in para 2 above, shall, unless recovered under the existing law, be recovered interest, penalty and late fee of State tax to be paid through the utilization of the amount available in the electronic cash ledger of the registered person and the same be recorded in Part 11 of the Electronic Liability Register (FORM GST PMT-01). 4.3 Payment Of value added and entry on account of return filed for the past period: registered person must file value added tax, and entry tax return for the period prior to July, 2017 by on mv.v.dvat.gov.in and make payment relating to the same, as per the practice prevailing for the period prior to the introduction of GST. 4.4 Recovery of arrears from dealers under the existing law in cases where such dealers are not registered under the ST Act, 2017: Such arrears shall be entered in cash under the provisions of the existing and the of the same shall be recovered per the procedure mentioned in para 3.3.5. Difficulty, if any, in of may be, the of the Commissioner. (11. RAJTSVI PRASAD) COMMISSIONER, STATE TAX Dated: 7510412016 F. No. /c3—/07 1. 4

5. All Spl Addl Joint Comm Department of Trade and GNOT of Delhi. Joint Director (IT), Depart of Trade and Taxes, GNCT of Delhi. The President, General Secretary, Sales Tax Bar Association (Regd.), Vyegar All Assistant Commissioners, GSTO, Dept. of Trade and Taxes NC-rot DelhC Guard File. COMMISSIONER, STATE TAX