

## CLARIFICATION ON EXPORT OF SERVICES UNDER GST - REG.

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI DEPARTMENT OF TRADE AND TAXES POLICY (GST) Branch VYAPAR DELHI-02 F. No. Circular No. 02/2019-GST Dated: 10/03/2019 (Ref: Central Circular No. 78/52 /2018-GST) Subject: Clarification on export of services under GST— regarding Representations have been received seeking clarification on certain issues relating to export of services under the GST laws. The same have been examined and the clarifications on the same are as below: No. Issue In case an exporter of services outsources a portion of the services contract to another person located outside India, what would be the tax treatment of the said portion of the contract at the hands of the exporter? There may be instances where the full consideration for the outsourced services is not received by the exporter in India. Clarification I. Where an exporter of services located in India is supplying certain services to a recipient located outside India, either wholly or partly through any other supplier of services located outside India, the following two supplies are taking place:- (i) Supply of services from the exporter of services located in India to the recipient of services located outside India for the full contract value; Import of services by the exporter of services located in India from the supplier of services located outside India with respect to the outsourced portion of the contract. Thus, the total value of services as agreed to in the contract between the exporter of services located in India and the recipient of services located outside India be considered as export of services if the conditions laid down in section 2(6) of the Integrated Goods and Services Tax Act, 2017 (IGST Act for short) read with section 13(2) of the IGST Act are satisfied

**2. It is clarified that the supplier of services located in India would be liable to pay integrated tax on reverse charge basis on the import of services on that portion of services which has been provided by the supplier located outside India to the recipient of services located outside India.** Furthermore, the said supplier of services located in India would be eligible for taking input tax credit of the integrated tax so paid

**3. Thus; even if the full consideration for the services as per the contract value is not received in convertible foreign exchange in India due to the fact that the recipient of services located outside India has directly paid to the supplier of services located outside India (for the outsourced part of the services), that portion of the consideration shall also be treated as receipt of consideration for export of services in terms of section of the IGST Act, provided (i) integrated tax has been paid by supplier located in India for import of portion of the which has been direct services provided by the supplier located outside India to the recipient of services located outside India; and (ii) RBI by general instruction or by specific approval has allowed that a part of the consideration for such exports can be retained outside India.** Illustration: ABC Ltd. India has received an order for supply of services amounting to S to a US based client, ABC Ltd. India is unable to supply the entire services from India and asks XYZ Ltd. Mexico (who is not merely an establishment of a distinct person viz. ABC Ltd. India, in accordance with the Explanation I in Section 8 of the IGST Act) to supply a part of the services (say 40% of the total contract value). ABC Ltd. India shall be the exporter of services for the entire value if the invoice for the entire amount is raised by ABC Ltd. India. The services provided by XYZ Ltd. Mexico to the US based client shall be import of services by ABC Ltd. India and it would be liable to pay integrated tax on the same under reverse charge and also be eligible to take input tax credit of the integrated tax so paid. Further, if the provisions contained in section 2(6) of the IGST Act are not fulfilled with respect to the realization of convertible foreign exchange, say only 60% of the consideration is received in India and the remaining amount is directly paid by the US based client to XYZ Ltd. Mexico, even in such a scenario, 100% of the total contract value shall be taken as consideration for the export of services by ABC Ltd. India provided integrated tax on import of services has been paid on the part of the services provided by XYZ Ltd Mexico directly to the US based client and RBI (by general instruction or by specific approval) has allowed that a part of the consideration for such exports can be retained outside India. In other words, in such cases, the export benefit will be available for the total realization of convertible foreign exchange by ABC Ltd. India and XYZ Ltd. Mexico. It is requested that suitable trade notices may be issued to publicize the contents of 2. this Circular. Difficulty if any, in the implementation of this Circular may be brought to the notice 3. Of the Policy Branch. (H.Rajesh Prasad) Commissioner (GST) Dated: 10/03/2019 F. No. Copy

forwarded for information and necessary action to: 1) All Spl./Addl./Joint Commissioners, Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-02. 2) Special Commissioner (PR), Department of Trade and Taxes, GNCT of 3) 4) 5) 6) 7) Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-02 for wide publicity of the contents of this circular. Joint Director (IT), Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan. I.P. Estate, New Delhi-02 for uploading the circular on the website of the Department. The President/General Secretary, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P. Estate, New Delhi. All Assistant Commissioners/GSTOs; Department Of Trade and Taxes GNCT of Delhi, Vyapar Bhawan. I.P. Estate, New Delhi-02. PS to the Commissioner, GST, Department of Trade and Taxes, GNCT of Delhi Vyapar Bhawan, I.P. Estate, New Delhi-02. Guard File. (Sa nand Sah) Assistant Commissione (Policy)-V F. No. OF NATIONAL CAPITAL TERRITORY OF DELHI DEPAKTMENT OF AND TAXES POLICY (GST) Branch VYAPAR DELHI-OZ 25/09/ 2018 Circular No.'Q /20 18-GST (Ref: Centrei Circular No. 41022018-GST) Subject: Procedure for ecption of conveyunces for inspection of goods in movement, and detention, and confiscation of such goods und conveyances —reg. Suh-setil-'n ( ) of section ('S •f the Delhi Goods and Services Tax Act, 20! 7 referred toas the DGSi Act"" that the person-in-charge of d conveyancec utaytng any consignment of goods ot• valuc c.w.cāing specified mnount shall carry with him the documents and devices prescribed in this behnlf. Sub-section (2) of the said 5ection states that the details of documents require: to bc carried by the person in chntge of the conveyance shall be validated in such manne as mny be prescribed. Sub section (3' or the said section provides that where any conveyuu-•e reterred to in sub-section (I) of the said section is intercepted by the proper at any place, hc may require the person-in-charge of the conveyanee to produce the vetifieution, and the said pet-son shall be tinbic to produce the documents and also the mspection of goods. 1.1 Rules 13S to 138!) oi the Dellli Goods and Services Tay. Rules. 201? (hereinafter as • •Deihl provisiojc:i rcianng 'u AS per the said provisions. in of of goods by road, an e-'vay bill is requitcul be genemtcd before the commenc,nncnt rnovement of the comsignment\_ Rule of the said IVIcs prescribes that the inchurge ot conveyance shall ear-vy the invoice or hill of supply or delivery challan, the may and case of transportation of goods by road. he shali also carry u copy oi the e-way bill in physical form or the e-way bill number in electronic form or mapped to P Frequency Identification Device embedded on to the conveyance in Nuch manner he noti by the Commussaoner. 1.2 Seckion ! 29 of the DGST A.:t ptovides for detention. seizure und release of goods and conveyance in tratrqit while •section i 30 oi the DC'ST Act provid•.s the coraliscation of goods or conv:ynces and ilnpositn»n of IY1iRity

**2. In this regard,** various have been received regarding the procedure to be followed in case of interception conveyances for interception of goods in movement and detention, release and confiscation of such goods and conveyances. In order to ensure uniformity in the implementation of the provisions of the DGST Act amongst all the jurisdictional officers, the Commissioner of Tas, in of under section ) the DC,ST Act, hereby issues the following Instructions: (a) by him for this purpose shall by an order, designate an as to conduct interception and inspection of and goods the of sections 68, 129 and 130 of the DCiST Act in the jurisdictional area specificJ in such order. (b) The to intercept and a conveyance, may intercept any for of of goods, on being intercepted, the person incharge of conveyance produce the documents related to the goods and the The proper officer shall verify such documents and prima facie discrepancies as found, the conveyance shall be allowed to move further. An e-way bill number be available with the person in charge of the conveyance or in form stns Of it may be written on an invoice. All these forms of issuing an e-way bill shall be valid. Wherever a facility exists to verify the e-way bill electronically, the shall be so verified, either by logging on or Mobile App or through sms by sending EV. GVER <EWB mobile number 77382 e.g. EWBVER 120100231897), (c) For the purposes of verification of the e-way bill, interception and inspection of the conveyance and goods, the proper officer under 138B of the DGST Rules shall be the officer who has been assigned the functions under sub-section (3) of section 68 of the DGST Act. (d) Where the person incharge of the conveyance fails to produce any prescribed document or where the proper officer intends to undertake an inspection, he shall record a statement of the reasons of the conveyance in FORM GST MOV- 01. In addition, the proper officer shall issue an order for physical verification/inspection of the conveyance, goods and documents in FORM GST MOS'-02, requiring the person in charge of the conveyance to station the conveyance at the place mentioned in such order and allow inspection of the goods. proper officer shall, within twenty-four hours of the aforementioned issuance of FORM GST MOV-02, in Part A of FORM Gsr EWB-03 and upload the same on the common portal. (e) Within a period of three working days from the date of issue of the order in FORM GST MOV-02, the proper officer conclude the inspection proceedings, either by himself or through any other proper officer authorised in this behalf. Where circumstances warrant such time to be extended, he obtain a written permission in FORM GST MOV-03 from the Commissioner or officer authorized by him, for extension of time beyond three working days and a copy of the order of extension shall be served on the person incharge of the conveyance. (f) On completion of the physical verification/inspection of the conveyance and the goods in movement, the proper officer shall prepare a report of such physical verification in FORM GST MOV-04 and serve a copy of the said report to the person incharge of the goods and conveyance. The proper officer shall also record, Page 2 (g) (i) on the common portal. Final report of the inspection in B of FORM GST F.WB-03 within three days of such physical verification/inspection. Where no discrepancies are found after the inspection of the goods and conveyance, the proper officer shall issue forthwith a release order in FORM Gsr MOV-05 and allow the conveyance to move further. Where the proper officer is of the opinion that the goods and need to be detained under section 129 of the DGST Act, he shall issue an order of detention in FORM GST MOV-06 and a notice in FORM GST MOV-07 in accordance with the provisions of sub-section (3) of section 29 of the DGST Act, specifying the tax and penalty payable. The said notice shall be on the person incharge of the conveyance. Where the owner of the goods or any person authorized by him comes forward to make the payment of tax and penalty applicable under clause (a) of sub-section (1) of section 129 of the DGST Act, or where the owner of the goods does not come forward to make the payment of tax and penalty as applicable under clause (b) of sub-section (i) of the said section, the proper officer shall, after the amount of tax and penalty been paid in accordance with the provisions of the DGST Act and the DGST Rules, release the goods and conveyance by an order in FORM GST MOV-08. Further, the order in FORM Gsr MOV-09 shall be uploaded on the common portal and the cost and accruing from the proceedings shall be added in the electronic liability register and the payment made shall be credited to such electronic liability register by debit to the electronic cash ledger or the electronic credit ledger of the concerned PCESOI in accordance with the provisions of section 49 of the DC,ST Act- Where the owner of the goods or the person authorized by him, or any person other than the owner of the goods comes forward to get the goods and the conveyance released by furnishing security clause (c) of sub-section (1) of section 129 of the DGST Act, the goods and conveyance shall be released, by an order in FORM GST in FORM GST in the form of guarantee equivalent to the amount payable under clause (a) or clause (b) of sub-section (1) of section 129 of the DGST Act.

finalisation of the proceedings under section 129 of the DGST Act shall be taken up on priority by the officer concerned and the rectitude provided may be adjusted to the demand arising from such proceedings.

(j) Where any objections are filed against the proposed amount of tax and penalty payable, the proper officer shall consider such objections and thereafter, pass a speaking order in FORM GST MOV-09, quantifying the tax and penalty payable. On payment of such tax and penalty, the goods and conveyance shall be released forthwith by an order in FORM GST MOV-05. The order in

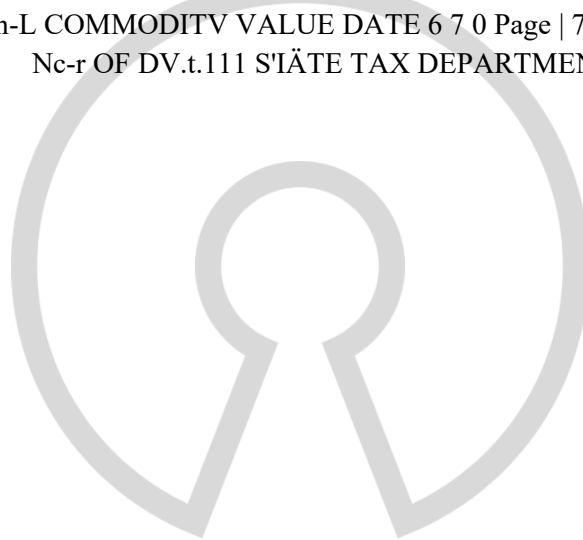


FORM GST MOV-06 shall be uploaded on the common portal and the demand accruing from the order shall be added in electronic liability register and, upon payment of the demand, such register shall be credited by either debiting the electronic cash ledger or the electronic credit ledger of the person in accordance with the provisions of section 49 of the DGST Act. (k) In case the tax and penalty are not paid within seven days from the date of the issue of the order or detection in FORM GST MOV-06, the action under section 130 of the DGST Act shall be initiated by notice in FORM GST MOV-10, proposing confiscation of the goods and imposition of (l) Where the proper officer is of the opinion that such turnover of goods is being effected to evade payment of tax, he may directly initiate section 130 of the CGST Act by proposing to confiscate the goods and conveyance in FORM GST MOV-11. In the said notice, the quantum of tax and penalty leviable under section 130 of the DGST Act read with section 122 of the DGST Act, and the fine in lieu of confiscation leviable under sub-section (2) of section 130 of the DGST Act shall be specified. Where the conveyance is used for the carriage of goods or for hire, the owner of the conveyance shall also be issued a notice under the third proviso to sub-section (2) of section 130 of the DGST Act, proposing to impose a fine equal to the tax payable on the goods, being transported in lieu of confiscation of the conveyance. (m) No order of confiscation of goods or conveyance, or imposition of penalty, shall be issued without giving the person an opportunity of being heard. (n) An order of confiscation of goods shall be passed in FORM GST MOV-11 after taking into consideration the objections filed by the person in charge of the goods (owner or his representative), and the same shall be served on the person concerned. Once the order of confiscation is passed, the title of such goods shall stand transferred to the Govt. of NCT of Delhi. In the said order, a suitable time not exceeding three months shall be offered to make the payment of tax, penalty and GST MOV-11 shall be uploaded on the common portal and the demand accruing from the order shall be added in electronic liability register and, upon payment of the demand, such register shall be credited by either debiting the electronic cash ledger or the electronic credit ledger of the person concerned in accordance with the provisions of section 49 of the DGST Act. (o) If confiscation order is passed in FORM GST MOV-11, the order in FORM GST MOV-09 passed earlier with respect to the said goods shall be withdrawn. (p) An order of confiscation of conveyance shall be passed in FORM GST MOV-11, after taking into consideration the objections filed by the person in charge of the conveyance and the same shall be served on the person concerned. Once the order of confiscation is passed, the title of such conveyance shall stand transferred to the Govt. of NCT of Delhi. In the order passed above, a suitable time not exceeding three months shall be offered to make the payment of penalty and fines imposed in lieu of confiscation and get the conveyance released. The order in FORM GST MOV-II shall be uploaded on the common portal and the demand accruing from the order shall be added in the electronic liability register and, upon payment of the demand, such register shall be credited by either debiting the electronic cash ledger or the electronic credit ledger of the concerned person in accordance with the provisions of section 49 of the DGST Act. (q) The order referred to in clauses (n) and (o) shall be passed as a common order in the said FORM GST MOV-11. (r) In case neither the owner of the goods nor any person other than the owner of the goods comes forward to pay the tax, penalty and fine imposed and get the goods or conveyance released within the time specified in FORM GST MOV-11, the proper officer shall auction the goods and/or conveyance by public auction and remit the sale proceeds to the account of the State Government. (s) Suitable modifications to the time allowed for the service of notice or order or auction or disposal shall be applied in case of perishable and/or hazardous goods. (t) Whenever an order or proceedings under the DGST Act is passed by the proper officer, a corresponding order or proceedings shall be passed by him under the CGST Act and if applicable, under the Goods and Services Tax (Collection and Distribution to States) Act, 2017. Further, sub-sections (3) and (4) of section 79 of the DGST Act and ICGST Act may be taken into account in case of recovery of arrears of State and Central tax. (u) The procedure narrated above shall be applicable mutatis mutandis for an order or proceeding under the IGST Act, 2017. (v) Demand or any tax, penalty, fine or other charges shall be added in the electronic liability ledger of the person concerned. In case where no electronic liability ledger is available in case of an unregistered person, a temporary ledger shall be created by the proper officer on the portal and the liability shall be created therein. He shall also credit the amounts towards such demands of tax, penalty or fine and other charges by debiting the electronic cash ledger of the concerned person. (w) A summary of every order in FORM GST MOV-09 and FORM GST MOV-11 shall be uploaded electronically in FORM GST-DRC-07 on the common portal. The format of FORMS GST MOV-01 and FORM GST MOV-II are annexed to this to the Directorate, if any, in view of notification of the above

itwtnctions notice of the State Tux Commissi• an early date. (11. RAJESH PRASAD) Commissioner.  
State Tax Doted: Q5 201B F. No. 3<66YPoticy.GST/2017/ Copy forwarded for information and nocossary  
action to: 1. All SpWAddt./Jcint Commssioners. of Trade Taxes. GNCT of Delhi  
**2. Joint Director (IT).**Tradc end Taxes. GNCT of Delhi. The presidenVGenera; secretary, sales Tax Bar  
Association (Rood). vyapar 4



**5. CT of Delhi.** Bhawan. I.P. Estate. New Delhi. All Assistant Commissioners' GSTOs. Deptt of Trade and Tax Guard File. Commissioner. State 15 GOVERNMENT OF NCT OF DELHI STATE TAX DEPARTMENT FORM GST MOV-OI STATEMENT OF THE OWNER DRIVER/ PERSON- I.N.C. I AM THE STATEMENT OF THE OWNER OF THE GOODS AND CONVEYANCE OF THE OWNER ! driver / person- in- charge of the Goods and Conveyance of the Vehicle Number) recorded before the (Designation of the proper officer) on at (place). AM/PM Today. you have intercepted the mentioned conveyance and your identity, you have requested me to produce my credentials and the documents to the goods in movement for your verification. In this regard, I hereby declare the following I : Personal Details NAME FATHER'S NAME AGE: Yrs Conveyance Registration No. Proof of Identity • ESS Phone: 2.1) Details of the transporter: NAME ADDRESS Phone: No Email. From 3 1 am the person-in-charge of : conveyance number • 4 1 am transporting the goods from 5 1 have not produced any documents relating to the goods under transportation b) produced the documents. recorded in the Annexure. relating to the goods under transportation. which I have duly verified and signed as correct. I hereby further declare that, except the documents mentioned in the Annexure to this statement which been tendered to you. there are no other documents with me or in the conveyance relating to the goods in movement. Page 5 facts recorded in this statement are per the information by me and the contents of once again in the Of the statement were explained to is known to me and declare that the information furnished in this statement is true and correct and I retained a copy of this statement. "Before me" Signature Designation (Owner/Driver/Person-in-charge) ANNEXURE TO THE DEPONENT'S STATEMENT r.' FORM GST MOV-OI PARTICULARS OF GOODS UNDER MOVEMENT- DOCUMENTS TENDERED NO DATE 3 nrx tw CONS'G% CO."SIGV n-L COMMODITY VALUE DATE 6 7 0 Page | 7 ANY IO GOVERNMENT OF NCT OF DELHI STATE TAX DEPARTMENT



## FORM GST MOV-02 ORDER FOR PHYSICAL INSPECTION OF CONVEYANCE AND DOCUMENTS

The goods conveyance bearing No. was intercepted by the undersigned AM/PM at Of the goods conveyance has: carrying \_ (Designation officer). on f t (P Ince). 1. failed to tender any documents for the in movement. 2. tendered the documents mentioned in the Annexure to FORM GST MOV-OI Upon verification Of the documents. the undersigned is of the opinion the inspection of the goods under movement is to done in accordance with the provision or sub- section (3) of section 6S of the Delhi (Goods and Services Act. 2017 read with Central Goods and Services Tax Act. 2017 or under section 20 of the Integrated Goods and Services Tax Act-2017 for the following reasons. The owner / driver person-in-charge of conveyance has not tendered any documents the goods movement Prima facie the documents concerned are found to be defective the genuineness Of the goods and/or tendered documents requires further verification E-Way bill not tendered for the in Others (Specify) (place) at your own Hence, you are hereby directed.- (1) to station the conveyance carrying goods (2) to allow and in and of the goods in (3) not to the the place which it is until further orders and not with the goods in question. Proper officer To. Sri. Owner/Driver/Person-in-charge Conveyance No: GOVT RNNIF.NT 01' NCT OF DELHI crt: FORM GST MOV.03 Order No. ORDER OF EXTENSION OF TIME FOR INSPECTION BEYOND THREE WORKING DAYS the conveyance bearing No. (Designation of the officer) on was intercepted by (date & time) at and the same was directed to be stationed at (place) for inspection by serving an Order in FORM GST MOV-02 on the person in charge of the conveyance. Now, the proper has requested for extension of time for conducting the inspection of the goods and conveyance for the following reasons: request of the proper officer examined and the same is found to be reasonable. it hereby extended for a further period of The time period for conduct: days. The proper officer is hereby send a copy of this order on the person in charge of the conveyance. COMMISSIONER Place: Date: Page GOVERNMENT NCT OF FORM GST MOV-02 OA PHYSICAL VERIFICATION FORM GST MOV-02 NO. Dated has been conducted in the physical verification of the goods conveyance bearing No. owner person-in-charge of the goods vehicle. details of physical verification are under.

VERIFICATION run Date of Physical Verification number Name of the Transporter Document/ No LR No. & Date Date: Date: Tendered Invoice Documents No. Description of goods and pet invoice including HSN code and conveyance. Oil, quantity per Invoice Quantity as per physical verification Diff. conducted in my presence and I accept that the contents recorded in report are true and correct.

Signature of the Owner / Person-in-charge Signature Designation of the Proper Officer,

ACKNOWLEDGEMENT I hereby duly declare that have received a copy of the above of physical Signature of the Owner / Person-in-charge Page 10 GOVERNMENT OF NCT OF DELHI sr. TE TAX DEPARTMENT FORM GST MOV-05 RELEASE ORDER: Ret: FORM GST MOV.92 NO. The goods conveyance bearing No. by me (name and designation) on Dated carrying goods was inspected and on inspection, no discrepancy was noticed either in the documents or in the physical verification Of 2. 3. or in the goods conveyance bearing No. by me (name and designation) on carrying goods was inspected and after inspection, an order of detention was issued in FORM GST MOV-06 on and a notice in FORM GST MOV-U7

was served on the person in charge of the conveyance on . The owner or person in charge of the conveyance has come forward and made the payment of tax and penalty as proposed and proceedings is drawn in this regard. made the payment of and penalty as demanded in the order in FORM GST MOV.09.

c. came forward and furnished a bond in FORM GST MOV-08 along with the bank guarantee for the amount equivalent to the tax and penalty proposed- or The goods conveyance bearing No. by me (name and designation) on carrying goods was inspected and after inspection and following the due process an order of confiscation goods and conveyance was issued in FORM GST MOV-11 and served on the in charge of the . The owner/person-in-charge has come forward conveyance on and made the payment of tax, penalty, fine in lieu of confiscation of goods conveyance In view of the above, goods and conveyance are hereby released on AMIT M in good condition. Signature Designation of the Proper Officer,

ACKNOWLEDGEMENT, I hereby duly declare I have received copy of the above order. Signature of the Owner ; Person-in-charge Strike through whichever is not applicable Page | 11 GOVERNMENT OF NCT OF DELHI STATE TAX DEPARTMENT FORM ORDER OF DETENTION UNDER SECTION 120 OF THE DELHI GOODS AND SERVICES ACT, 2017 AND THE GOODS AND SERVICES TAX ACT.

2m7 / UNDER SECTION 20 OF THE GOODS AND SERVICES ACT. 2017 The goods conveyance bearing No. was intercepted and inspected by the undersigned at driver/ person-in-charge of the goods

conveyance is Shri the owner; driver, person in-charge the goods conveyance Shri documents for the vehicle in movement Prima facie. the documents tendered are found to be defective has not tendered any bill of lading, genuineness of the goods in transit (its quantity etc) and various documents requires further verification. E-Way bill not tendered for the vehicle in movement: Others (Specify) For the above said reasons, an order for inspection of the goods and documents was issued in FORM GST MOV-02 dated 10/05/2017 and served on the in-charge of the conveyance. A physical verification and inspection of goods in movement conducted on (name and designation) in the presence of the in-charge of the conveyance Shri was drawn in FORM GST MOV-04. The following discrepancies were noticed, and a report noting physical verification Mismatch between the goods in movement and documents tendered, the details of which are as under- a) b) c) Mismatch Between E-Way bill and goods in movement, the details of which are as under- b) Page 112 Goods not covered by valid documents, and the details are as under- a) b) c) Others (Specify) b) C In view Of the above discrepancies, the goods and conveyance are required to be detained for further. Hence, the goods and above conveyance are detained by the undersigned and the in-charge of the conveyance is hereby directed to station the conveyance at (place) at his own risk responsibility' and not to part With any goods, till the issue in FORM GST MOV-05. Signature Designation of the Proper Officer To. Shri in-charge Vehicle/Conveyance No. Address: Page 11

GOVERNMENT OF NCT OF DELHI  
TAX DEPARTMENT FORM GST MOV-07 NOTICE UNDER SECTION 120 OF THE DELHI GOODS AND SERVICES TAX ACT, 2017 AND THE CENTRAL GOODS AND SERVICES TAX ACT, 2017 READ WITH SUB-SECTION (3) OF SECTION 68 OF THE CENTRAL GOODS AND SERVICES TAX ACT, 2017

ST XACT 2017 conveyance bearing No. was intercepted by Designation of the proper officer on (date) at (time) at The statement of the vehicle was recorded on (place). (date). 2. goods in movement were inspected under the provisions of sub-section (3) of section of the Delhi Goods and Services Tax Act, 2017 read with sub-section of section 68 of the Central Goods and Services Tax Act, 2017 or under section 20 of the Integrated Goods and Services Tax Act, 2017 Read with sub-section (3) of section 6-8 of the Central Goods and Services Tax Act, 2017 on (date) and the following discrepancies were noticed

**3. In view of the above,** the goods and the conveyance used for the movement of goods were detained under sub-section of the Delhi Goods and Services Tax Act, 2017 and sub-section (1) of 20 of the Delhi Goods and Services Tax Act, 2017 read with subsection (3) of section 68 of the Central Goods and Services Tax Act, 2017 or under section 20 of the Integrated Goods and Services Tax Act, 2017 read with sub-section (3) of 68 of the Central Goods and Services Tax Act, 2017 by Issuing an order of detention in FORM GST MOV-02 and was detained by the person in charge of the vehicle on 4. Sub-section (1) of section 129 of the Delhi Goods and Services Tax Act, 2017 provides for the release of goods and conveyance on the payment of tax and penalty as under: (i) the amount of tax and penalty equal to one hundred per cent of the tax payable on such goods, where the owner of the goods comes forward to pay such tax and penalty. (ii) The applicable tax and penalty equal to fifty per cent of the value of the goods reduced by the amount paid thereon under the Delhi Goods and Services Tax Act, 2017 and Central Goods and Services Tax Act calculated separately or the amount of tax and penalty equal to the value of the goods reduced by the tax amount paid thereon under the Integrated Goods and Services Tax Act, where the owner of the goods does not come forward to pay such tax and penalty

**5. Clause (c) of sub-section (1) of the Delhi Goods and Services Tax Act, 2017** provides for the release of goods upon furnishing of a security equivalent to the amount payable under clause (n) or clause of the said sub-section, as indicated supra at (i) and (ii) above, in FORM GST MOV-02 & 6. The calculation of tax and penalty is as under: 1) CALCULATION OF APPLICABLE TAX 2) TAX 3) TAX STAIR CLAUSE TAX AMOUNT 4) TAX 5) TAX 6) TAX 7) TAX 8) TAX 9) TAX 10) TAX 11) TAX 12) TAX 13) TAX 14) TAX 15) TAX 16) TAX 17) TAX 18) TAX 19) TAX 20) TAX 21) TAX 22) TAX 23) TAX 24) TAX 25) TAX 26) TAX 27) TAX 28) TAX 29) TAX 30) TAX 31) TAX 32) TAX 33) TAX 34) TAX 35) TAX 36) TAX 37) TAX 38) TAX 39) TAX 40) TAX 41) TAX 42) TAX 43) TAX 44) TAX 45) TAX 46) TAX 47) TAX 48) TAX 49) TAX 50) TAX 51) TAX 52) TAX 53) TAX 54) TAX 55) TAX 56) TAX 57) TAX 58) TAX 59) TAX 60) TAX 61) TAX 62) TAX 63) TAX 64) TAX 65) TAX 66) TAX 67) TAX 68) TAX 69) TAX 70) TAX 71) TAX 72) TAX 73) TAX 74) TAX 75) TAX 76) TAX 77) TAX 78) TAX 79) TAX 80) TAX 81) TAX 82) TAX 83) TAX 84) TAX 85) TAX 86) TAX 87) TAX 88) TAX 89) TAX 90) TAX 91) TAX 92) TAX 93) TAX 94) TAX 95) TAX 96) TAX 97) TAX 98) TAX 99) TAX 100) TAX 101) TAX 102) TAX 103) TAX 104) TAX 105) TAX 106) TAX 107) TAX 108) TAX 109) TAX 110) TAX 111) TAX 112) TAX 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undersigned on DD!MM/YYYY HH/MM. 9. If you fail to furnish a reply within the stipulated (Inte or foil to appcar for personal hearing on the appointed date and time. the ease wtlI bc decided cx•parte on the basis of available records and on merits. S i ymture Name and Dcsiv,natinn of the Propc•r Sri. Driver/Petson- in- charge Vehicle,Convcyance No: Address:

