

CENTRAL GOODS AND SERVICES TAX RULES, 2017

FORM GST MOV-02

ORDER FOR PHYSICAL VERIFICATION/INSPECTION OF THE CONVEYANCE, GOODS AND DOCUMENTS

The goods conveyance bearing No. / / / carrying goods was intercepted by the undersigned (Designation of the officer), on / / at AM/PM at (Place). The owner/driver/person-in-charge of the goods conveyance has:

1. failed to tender any document for the goods in movement, or
2. tendered the documents mentioned in the Annexure to FORM GST MOV-01 for verification.

Upon verification of the documents tendered, the undersigned is of the opinion that the inspection of the goods under movement is required to be done in accordance with the provisions of sub-section (3) of section 68 of the Central Goods and Services Tax Act, 2017 read with State/UT 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 the conveyance has not tendered any documents for the goods in movement
	<i>Prima facie</i> the documents tendered are found to be defective
	The genuineness of the goods in transit (its quantity etc.) and/or tendered documents requires further verification
	E-Way bill not tendered for the goods in movement
	Others (Specify)

Hence, you are hereby directed,—

- (1) to station the conveyance carrying goods at (place) at your own risk and responsibility,
- (2) to allow and assist in physical verification and inspection of the goods in movement and related documents,
- (3) not to move the goods and conveyance from the place at which it is stationed until further orders and not to part with the goods in question.

Proper officer

To,

Sri.

Owner/Driver/Person-in-charge

Conveyance No. :/...../.....