

CENTRAL GOODS AND SERVICES TAX RULES, 2017

FORM GST MOV-09

ORDER OF DEMAND OF TAX AND PENALTY

Order No.

Order Date

1.	Conveyance No.	
2.	Person in charge of the Conveyance	
3.	Address of the Person in charge of the Conveyance	
4.	Mobile No. of the Person in charge of the conveyance	

5.	e-mail ID of the Person in charge of the conveyance	
6.	Name of the transporter	
7.	GSTIN of the transporter, if any	
8.	Date and Time of Inspection	
9.	Date of Service of Notice	
10.	Order passed by	
11.	Date of Service of Order	
12.	Demand as per Order	

<i>Act</i>	<i>Tax</i>	<i>Interest</i>	<i>Penalty</i>	<i>Fine/Other charges</i>	<i>Demand No.</i>
CGST Act					
SGST/UTGST Act					
IGST Act					
Cess					
Total					

DETAILS OF GOODS DETAINED

<i>Sl. No.</i>	<i>Description of goods</i>	<i>HSN Code</i>	<i>Quantity</i>	<i>Value</i>

DETAILS OF CONVEYANCE DETAINED

<i>Sl. No.</i>	<i>Description</i>	<i>Details</i>
1.	Conveyance Registration No.	
2.	Vehicle Description	
3.	Engine No.	
4.	Chassis No.	
5.		

ORDER ENCLOSED

(Name and designation of Proper Officer)

ORDER UNDER SECTION 129(3) OF THE CENTRAL GOODS AND SERVICES TAX ACT, 2017 READ WITH RELEVANT PROVISIONS OF THE STATE/ UNION TERRITORY GOODS AND SERVICES TAX ACT, 2017 INTEGRATED GOODS AND SERVICES TAX ACT, 2017 AND GOODS AND SERVICES (COMPENSATION TO STATES) ACT, 2017

The conveyance bearing No. was intercepted by (name and designation of the proper officer) on (date) at (time) at (place). The statement of the driver/person in charge of the vehicle was recorded on (date).

2. The goods in movement was inspected under the provisions of sub-section (3) of section 68 of the Central Goods and Services Tax Act, 2017 read with sub-section (3) of section 68 of the State/Union Territory Goods and Services Tax Act or under section 20 of the Integrated Goods and Services Tax Act, 2017 read with sub-section (3) of section 68 of the Central Goods and Services Tax Act, 2017 on (date) and the following discrepancies were noticed.

- (i)
- (ii)
- (iii)

3. In view of the above, the goods and the conveyance used for the movement of goods were detained under sub-section (1) of section 129 of the Central Goods and Services Tax Act, 2017 read with sub-section (3) of section 68 of the State/Union Territory Goods and Services Tax Act or under section 20 of the Integrated Goods and Services Tax Act read with sub-section (3) of section 68 of the Central Goods and Services Tax Act, 2017 by issuing an order of detention in FORM GST MOV-06 and the same was served on the person in charge of the conveyance on (date).

4. Sub-section (1) of section 129 of the Central Goods and Services Tax Act, 2017 provides for the release of goods and conveyance detained on the payment of tax and penalty as under:

- (i) the applicable 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 the fifty per cent of the value of the goods reduced by the tax amount paid thereon under the Central Goods and Services Tax Act and State/Union Territory Goods and Services Tax Act calculated separately or the applicable tax and penalty equal to the fifty per cent of 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.

4.1 Clause (c) of sub-section (1) of section 129 of the Central Goods and Services Tax Act, 2017 provides for the release of goods upon furnishing of a security equivalent to the amount payable under clause (a) or clause (b) of the said sub-section, as indicated supra at (i) and (ii) of para 4 above, in FORM GST MOV-08.

6. Incorporating the above points, a notice in FORM GST MOV-07 was issued and duly served on the person in charge of the conveyance, providing him an opportunity to show cause against the demand of tax and penalty as applicable and make payment of the same and to get the goods and conveyance released.

7. In response to the said notice,

- (i) the owner of the goods/person in charge of the conveyance has come forward and made the payment of tax and penalty as proposed. In view of this, the applicable tax and penalty proposed are hereby confirmed.
- (ii) the owner of the goods/person in charge of the conveyance has neither made the payment of tax and penalty proposed nor has he filed any objections to the notice issued in FORM GST MOV-07 and hence, the proposed tax and penalty are confirmed.
- (iii) the owner of the goods/person in charge of the conveyance has filed objections as under:
 - (a) ..
 - (b) ..
 - (c) ...

8. The objections filed by him were perused and found acceptable/not acceptable for the following reasons:

< SPEAKING ORDER Text >

9. In view of the above, the applicable tax and penalty are hereby calculated/ recalculated as under:

< RECALCULATION PART >

10. ¹*[You are hereby directed to make the payment forthwith/not later than fourteen days from the date of the issue of the order of detention in FORM GST MOV-06, failing which action under section 130 of the Central/State Goods and Services Tax Act/section 21 of the Union Territory Goods and Services Tax Act or section 20 of the Integrated Goods and Services Act shall be initiated.]*

Signature

Name and Designation of the Proper Officer

To,
Shri
Driver/Person in charge
Vehicle/Conveyance No:
Address:

1. Substituted by Circular No. 88/07/2019-GST [F. No. CBEC-20/16/04/2018 - GST], Dated **1-2-2019** .