

CENTRAL GOODS AND SERVICES TAX RULES, 2017

FORM GST MOV-11

ORDER OF CONFISCATION OF GOODS AND CONVEYANCE AND DEMAND OF TAX, FINE 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 of Confiscation	
10.	Order passed by	
11.	Date of Service of Order	
12.	Demand as per Confiscation Order	

On the Goods

<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					

On the Conveyance

<i>Act</i>	<i>Tax</i>	<i>Interest</i>	<i>Penalty</i>	<i>Fine/Other charges</i>	<i>Demand No.</i>
CGST Act					
STATE TAX/UTGST Act					

<i>Act</i>	<i>Tax</i>	<i>Interest</i>	<i>Penalty</i>	<i>Fine/Oth- er charges</i>	<i>Demand No.</i>
IGST Act					
Cess					
Total					

DETAILS OF GOODS CONFISCATED

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

DETAILS OF CONVEYANCE CONFISCATED

<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 OF CONFISCATION UNDER SECTION 130 OF THE CENTRAL GOODS AND SERVICES TAX ACT, 2017 READ WITH THE RELEVANT PROVISIONS OF THE STATE/UNION TERRITORY GOODS AND SERVICES TAX ACT/THE INTEGRATED GOODS AND SERVICES TAX 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 the relevant provisions of the State/Union Territory Goods and Services Tax Act/ the Integrated Goods and Services Tax Act, 2017 and Goods and Services Tax (Compensation to States) Act, 2017 on (date) and the following discrepancies were noticed.

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

3. In view of the above, the goods and conveyances used for the movement of goods were detained under sub-section (1) of section 129 of the Central Goods and Services Tax Act 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 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). Along with the order of detention in FORM GST MOV 06, a notice was issued in FORM GST MOV 07 under the provisions of sub-section (3) of section 129 of the Central Goods and Services Tax Act, specifying the tax and penalty payable.

4. Subsequently, after observing the principles of natural justice, an order demanding the applicable tax and penalty was issued in FORM GST MOV-09 on (date) and the same was served on the person in charge of the conveyance. However, neither the owner of the goods nor the person in charge of the conveyance came forward to make the payment of applicable tax and penalty within the time allowed in the order passed *supra*. Hence, a notice in FORM GST MOV-10 was issued on (date) proposing to confiscate the goods and the conveyance used for transporting 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 Central Goods and Services Tax Act, 2017 read with State Goods and Services Tax Act/Section 21 of the UT Union Territory Goods and Services Tax Act or 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-10. In the said notice, the tax, penalty and other charges payable in respect of such goods and the conveyance were also demanded.

5. The person in charge has not filed any objections/the objections filed were found to be not acceptable for the reasons stated below:

- (a) ...
- (b) ...
- (c) ...

(3) DETERMINATION OF FINE IN LIEU OF CONFISCATION OF GOODS

Sl. No.	Description of goods	HSN Code	Quantity	Total Value (Rs.)	Fine Amount			
					Central Tax	State tax/ Union territory tax	Integrated tax	Cess
1	2	3	4	5	6	7	8	9

(4) CALCULATION OF FINE IN LIEU OF CONFISCATION OF CONVEYANCE

Sl. No.	Description of goods	HSN Code	Quantity	Total Value (Rs.)	Rate of tax			Fine Amount				
					Central Tax	State tax/ Union territory tax	Integrated tax	Central tax	State tax/ Union territory tax	Integrated tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	12	13

Signature

Name and Designation of the Proper Officer

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