CENTRAL GOODS AND SERVICES TAX RULES, 2017

FORM GST MOV- 07

NOTICE UNDER SECTION 129(3) OF THE CENTRAL GOODS AND SERVICES TAX ACT, 2017 AND THE STATE/UNION TERRITORY GOODS AND SERVICES TAX ACT, 2017/UNDER SECTION 20 OF 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 o(date).
2. The goods in movement were inspected under the provisions of sub-sectio (3) of section 68 of the Central Goods and Services Tax Act, 2017 read wit sub-section (3) of section 68 of the State/Union Territory 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 68 of the Central Goods and Services Tax Act, 2017 on
(i) (ii)

(iii)

- **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, 2017 and State/UT Goods and Services Tax Act calculated separately or the applicable 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 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 subsection, as indicated *supra* at (*i*) and (*ii*) of para 4 above, in FORM GST MOV-08.

6. The calculation of proposed tax and penalty is as under:

(1) CALCULATION OF APPLICABLE TAX

Cess	13	
Integrated tax	12	
State tax/ Union terri- tory tax	II	
Central tax	01	
Cess	6	
Integrated tax	8	
State tax/ Union territory tax	2	
Central Tax	9	
Total Value (Rs.)	5	
Quantity	4	
HSN Code	3	
Description of goods	2	
Sl. No.	I	
	HSN Quantity Total Central State tax/ Integrated Cess Central tax State tax/ Integrated Code Value Tax Union tax Union terri- tax (Rs.) territory tax tory tax	Description HSN Quantity Total Central State tax/ Integrated Cess Central tax State tax/ Integrated of goods Code (Rs.) at territory territory at the contral tax at

(2) CALCULATION OF APPLICABLE PENALTY UNDER CLAUSE (a) OF SUB-SECTION (1) OF SECTION 129

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

(2) CALCULATION OF APPLICABLE PENALTY UNDER CLAUSE (b) OF SUB-SECTION (1) OF SECTION 129

Sl. Description HSN Quantity Total Central State tax/ Integrated Cess Central tax Integrated Cess			
HSN Quantity Total Central State tax/ Integrated Cess Central tax State tax/ Code (Rs.) territory tax ax 3 4 5 6 7 8 9 10 11		Cess	13
HSN Quantity Total Central State tax/ Integrated Cess Central tax Union tax (Rs.) territory tax 3 4 5 6 7 8 9 10	ount	Integrated tax	12
HSN Quantity Total (Rs.) Central (Rs.) State tax/ Union (Rs.) Integrated (Lax (Rs.)) Code (Lax (Rs.)) Central tax (Rs.) Integrated (Ls.) Central tax (Rs.) Integrated (Ls.) Central tax (Rs.) Integrated (Rs.) Central tax (Rs.) Integrated (Rs.)	Penalty Amo	State tax/ Union terri- tory tax	II
HSN Quantity Total Central State tax/ Integrated Value Tax Union tax (Rs.) (Rs.) territory tax 3 4 5 6 7 8		Central tax	10
HSN Quantity Total Value (Rs.) 3 4 5		Cess	6
HSN Quantity Total Value (Rs.) 3 4 5	t of tax	Integrated tax	8
HSN Quantity Total Value (Rs.) 3 4 5	Атоип	State tax/ Union territory tax	7
HSN Quantity Code 3 4		Central Tax	9
HSN Code		Total Value (Rs.)	5
		Quantity	4
Sl. Description No. of goods 1 2		HSN Code	3
SI. No.		Description of goods	2
		Sl. No.	I

- **7.** You are hereby directed to show cause, within seven days from the receipt of this notice, as to why the proposed tax and penalty mentioned supra should not be payable by you, failing which, further proceedings under the provisions of the Central Goods and Services Tax Act, 2017 State/Union Territory Goods and Services Tax Act, 2017 or the Integrated Goods and Services Tax Act, 2017 and the Goods and Services Tax (Compensation to States) Act, 2017 shall be initiated.
- **8.** You are hereby directed to appear before the undersigned on DD/MM/YYYY at HH/MM.
- **9.** If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided exparte on the basis of available records and on merits.

Signature
Name and Designation of the
Proper Officer

10,
Sri
Driver/Person in charge
Vehicle/Conveyance No
Address: