

Circular Update

Circular 64/2018 CGST

Modification of Procedure for Interception of Conveyances for Inspection of Goods in Movement

Section 129 of the CGST Act provides for detention and seizure of goods and conveyances and their release on the payment of requisite tax and penalty in cases where such goods are transported in contravention of the provisions of the CGST Act or the rules made thereunder.

It is clarified that in case a consignment of goods is accompanied by an invoice or any other specified document and not an e-way bill, proceedings under section 129 of the CGST Act may be initiated.

Proceedings under section 129 of the CGST Act may not be initiated for the following cases:

- Spelling mistakes in the name of the consignor or the consignee but the GSTIN, wherever applicable, is correct;
- Error in the pin-code but the address of the consignor and the consignee mentioned is correct, subject to the condition that the error in the PIN code should not have the effect of increasing the validity period of the e-way bill;
- Error in the address of the consignee to the extent that the locality and other details of the consignee are correct;
- Error in one or two digits of the document number mentioned in the e-way bill
- Error in 4 or 6 digit level of HSN where the first 2 digits of HSN are correct and the rate of tax mentioned is correct;
- Error in one or two digits/characters of the vehicle number

A General penalty is imposed under Sec 125 of CGST Act is reduced to Rs 500 under CGST and SGST and Rs 1000 under IGST Act in FORM GST DRC - 07

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