

# Inspection/Detention/Confiscation of goods--- E-Way Bills—Guidelines issued by CBIC on 14<sup>th</sup> April, 2018 [ Central Board of Indirect Taxes and Customs ]

**The e-way bill rules rolled out from April 1 require businesses and transporters to produce before a GST inspector an electronic way bill for moving goods worth over Rs 50,000 from one state to another.**

**To ensure uniformity, CBIC-- has laid out a detailed procedure with respect to**

- Time bound uploading of reports/ forms by revenue authorities,
- Time bound closure of cases where goods have been detained,
- Instructions to release goods where there are no prima-facie irregularities.

**The jurisdictional commissioner shall designate an officer to conduct interception and inspection of conveyances and goods in the jurisdictional area.**



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The officer, empowered to intercept and inspect a conveyance,

- may intercept any conveyance for verification of documents
- and/or inspection of goods.

On being intercepted,

- the person in charge of the conveyance
- shall produce the documents related to the goods and conveyance.
- The officer shall verify such documents and
- where, prima facie, no discrepancies are found,
- the conveyance shall be allowed to move further

E-way bill in the form of print out, SMS or written on invoice would be considered as valid.



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In case

- any discrepancy is found in the documents
- or where the officer intends to undertake inspection,
- a statement of the person in charge of conveyance shall be recorded.

An order,

- requiring the person in charge of conveyance
- to station conveyance at the place mentioned in such order
- and allow inspection of goods,
- [ order ] may be issued.

However,

- within 24 hours of such order,
- the proper officer is required to prepare a report
- and upload the same on GST portal



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The inspection proceedings shall

- in general be completed within three working days
- from the date of issue of order,
- post which a report of inspection of conveyance and goods
- shall be served
- on person in charge of conveyance.

Final report of inspection shall also be uploaded on the GST portal

- within three days of such physical verification

The goods and conveyance shall be released only when

- the owner of goods or a person so authorised
- makes payment of tax and penalty.
- The goods and conveyance can also be released on furnishing of bond
- along with security in form of bank guarantee equal to total amount payable.



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### Where tax and penalty is not paid

- within seven days from the date of issue of detention order,
- a notice can be served
- proposing confiscation of goods and conveyance and imposition of penalty.

### Further, where proper officer is of the view that

- movement of goods is being effected to evade payment of tax,
- the officer may directly issue a notice for confiscating the goods and conveyance