

GOVERNMENT OF INDIA

FORM GST MOV -10

NOTICE FOR CONFISCATION OF GOODS OR CONVEYANCES AND LEVY OF PENALTY UNDER SECTION 130 OF THE CENTRAL GOODS AND SERVICES TAX ACT, 2017 READ WITH THE RELEVANT PROVISIONS OF STATE/UNION TERRITORY GOODS AND SERVICES TAX ACT, 2017 / THE INTEGRATED GOODS AND SERVICES TAX ACT, 2017 AND GOODS AND SERVICES TAX (COMPENSATION TO STATES) ACT, 2017

The conveyance bearing No._____ was intercepted by _____ (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 subsection (3) of section 68 of the Central Goods and Services Tax Act, 2017 read with subsection (3) of section 68 of the State Goods and Services Tax Act / Section 21 of the 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 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, 2017 read with subsection (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, 2017, specifying the tax and penalty payable in respect of the goods in question.

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.

5. In view of this, the undersigned proposes 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 Union Territory Goods and Services Tax Act or section 20 of the Integrated Goods and Services Tax Act, 2017/Goods and Services Tax (Compensation to States) Act, 2017. In addition, you are liable to pay the tax, penalty and other charges payable in respect of such goods and the conveyance.

OR

As the goods were transported without any valid documents, it is presumed that the goods were being transported for the purposes of evading the taxes. In view of this, the undersigned proposes 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 the relevant provisions of the State Goods and Services Tax/Union Territory Goods and Services Tax Act, the Integrated Goods and Services Tax Act and the Goods and Services Tax (Compensation to States) Act, 2017. In addition, you are liable to pay the tax, penalty and other charges payable in respect of such goods and the conveyance.

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

1) CALCULATION OF TAX

RATE OF TAX													TAX AMOUNT							
SL	DESC	H	S	TO	TA	STAT	E	TAX	/	UNIO	N	STAT	E	TAX	/	UNIO	N	TER	INTE	C
.N	RIPTI	N	N	L	VA	UNIO	N	TER	INTE	CEN	C	TER	RITO	INTE	GRAT	ED	TER	RITO	GRAT	ED
O	ON	C	O	LU	CEN	TER	GRAT	ED	TAX	TER	S	TER	RITO	GRAT	ED	TAX	TER	RITO	GRAT	ED
DS	GOO	D	D	QUA	E	TRA	RITO	RY	TAX	ED	S	TRA	RITO	RY	TAX	TER	RITO	GRAT	ED	S
1	2	3	4	5	6	7	8	9	10	11	12	13								

2) CALCULATION OF PENALTY

RATE OF TAX													PENALTY AMOUNT							
SL	DESC	H	S	TO	TA	STAT	E	TAX	/	UNIO	N	STAT	E	TAX	/	UNIO	N	TER	INTE	C
.N	RIPTI	N	N	L	VA	CEN	TER	INTE	GRAT	CEN	C	TER	RITO	INTE	GRAT	ED	TER	RITO	GRAT	ED
O	ON	C	O	LU	CEN	TER	GRAT	ED	TAX	TER	S	TER	RITO	GRAT	ED	TAX	TER	RITO	GRAT	ED
DS	GOO	D	D	QUA	E	TRA	RITO	RY	TAX	ED	S	TRA	RITO	RY	TAX	TER	RITO	GRAT	ED	S
1	2	3	4	5	6	7	8	9	10	11	12	13								

				.)		RITO RY TAX			RITO RY TAX			
1	2	3	4	5	6	7	8	9	10	11	12	13

3) DETERMINATION OF FINE IN LIEU OF CONFISCATION OF GOODS

SL. NO	DESCRIP TION OF GOODS	HSN CO DE	QUANT ITY	TOT AL VAL UE (Rs.)	CENTR AL TAX	FINE AMOUNT			
						STATE TAX / UNION TERRIT ORY TAX	INTEGRA TED TAX	CE SS	
1	2	3	4	5	6	7	8	9	

4) CALCULATION OF FINE IN LIEU OF CONFISCATION OF CONVEYANCE

SL .N O	DESC RIPTI ON OF GOO DS	H S C O D E	H S C O D E	QUA NTI TY (.)	TO TA L VA LU E (Rs .)	CEN TR AL TAX	RATE OF TAX		FINE AMOUNT			
							STAT E TAX / UNIO N TER RITO RY TAX	INTE GRAT ED TAX	C E S S	CEN TR AL TAX	STAT E TAX / UNIO N TER RITO RY TAX	INTE GRAT ED TAX
1	2	3	4	5	6	7	8	9	10	11	12	13

7. You are hereby directed to show cause, within seven days from the receipt of this notice, as to why the goods in question and the conveyance used to transport such goods shall not be confiscated under the provisions of section 130 of the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act and the Goods and Services Tax (Compensation to States) Act, 2017 and why the tax, penalty and other charges payable in respect of such goods and the conveyance shall not be payable by you.
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 ex-parte on the basis of available records and on merits.

Signature

Name and Designation of the
Proper Officer

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