

**Internal Circular**

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No. JC(BCP)/DRC-07/ E-waybill /B 212, Mumbai. Date. 02 /03/2021.

Internal Circular No. 04 A of 2021.

**Subject:** Guidelines for issuance of FORM GST DRC-07 in case of vehicles detained under E-way bill provisions.

**Ref:** Trade Circular No. 14T of 2018, Trade Circular No. 35T and 36T of 2018.  
Internal Circular No. 1A of 2021.

**Background:**

In the Maharashtra Goods and Services Tax Department (MGSTD), the activity of interception of conveyances for verification of E-way bill is carried out by Enforcement officers as well as Non-enforcement (Nodal) officers.

All the proper officers in the Maharashtra State from the rank of State Tax Officers (STOs) to Deputy Commissioners of State Tax are deployed for the interception of the vehicle for E-way bill verifications. During the interception, the proper officer is required to take various statutory actions in case of violation of E-way bill provisions.

The instructions were given vide various circulars as referred above to all the proper officers regarding the procedure of interception of vehicles for Eway bill verification. In addition to the procedure of interception, these instructions also enlist the subsequent actions to be taken in case of detained vehicles.

The proper officer releases the detained vehicle upon payment of applicable tax and penalty in FORM GST DRC-03 (Voluntary Tax Payment Form) or submission of security in the form of Bank guarantee by the tax payer. If the taxpayer does not file the FORM GST DRC-03 and intends to file an appeal against the findings of the proper officer, then the proper officer is required to issue FORM GST DRC-07 (Digital Summary of the Demand Order).

The proper officer used to issue various orders in physical forms, till the time the appeal procedure was not made online on the GSTN Back Office (BO). During this period the consignee/consignor/transporter used to file an appeal before the jurisdictional appellate authority of the proper officer who had passed such order.

With the appeal procedure becoming online, it has become mandatory for the proper officer to pass the various orders online on the BO. In the present scenario, the proper officer (other than investigation/enforcement officer) is not able to pass the online orders in E-way bill MOV forms as MOV forms/orders are currently bundled with Enforcement Module and FORM GST DRC-07 can only be issued either by the investigation officer or the jurisdictional officer.

Many queries are received from the proper officers deployed for interception work regarding their inability to issue FORM GST-DRC-07 in cases where they don't have territorial jurisdiction over the taxpayers related to detained vehicle. Due to inability of the proper officer to issue FORM GST DRC-07 online, the tax payer is not in a position to exercise his right to appeal on the system.

#### Guidelines for issuance of FORM GST DRC-07


To address the issues faced by the proper officer regarding issuance of FORM GST DRC-07 online on BO, where the taxpayer is not under his jurisdiction and difficulties faced by the taxpayer while filing an appeal against the orders passed by the proper officer, the following guidelines, as scenarios given in the Table No.1, are being issued with this Internal Circular until further directions. Hereinafter, in this circular, proper officer shall be referred to as the "PO" and jurisdictional officer as the "JO".

Table No. 1

Sr. No.	Scenario	Process to be adopted
1.	Taxpayer under the jurisdiction of PO	<ul style="list-style-type: none"> <li>i. All actions of issuance of FORM GST MOV-1 to MOV-11 (whichever applicable) in physical form shall be taken by the PO.</li> <li>ii. FORM GST DRC-07 shall be issued by the PO online, where the taxpayer does not file FORM GST DRC-03 and intends to file an appeal against the order issued by the PO.</li> </ul>
2.	Taxpayer Registered in Maharashtra and allocated to the State, but not under the jurisdiction of the PO.	<ul style="list-style-type: none"> <li>i. The PO shall issue FORM GST MOV-1 to MOV-9 (whichever applicable) and FORM DRC-07 in physical form.</li> <li>ii. PO shall forward the certified copies of the orders passed above to the State JO. State JO shall upload the FORM DRC-07 issued by the PO. While uploading the DRC-07, JO shall mention that the order is passed by the PO and he is only uploading the same.</li> <li>iii. The JO shall communicate to the PO regarding issuance of online order in FORM GST DRC-07.</li> <li>iv. The PO shall carry out further processes like issuance of FORM GST MOV-10/ MOV-11, if required.</li> <li>v. Though order is passed by the PO, appeal against the order will lie before the Appellate authority designated for the respective JO, as FORM GST DRC-07 is uploaded by the respective JO.</li> </ul>
3.	Taxpayer Registered in Maharashtra and allocated to the Centre	<ul style="list-style-type: none"> <li>i. The PO shall issue FORM GST MOV-1 to MOV-9 (whichever applicable) and FORM GST DRC-07 in physical form</li> <li>ii. PO shall forward the certified copies of the orders passed above to the concurrent State JO. Concurrent State JO shall upload the FORM DRC-07 issued by the PO. While uploading the DRC-07, JO shall mention that the order is passed by the PO and he is only uploading the same.</li> </ul>

		<p>iii. The <b>Concurrent JO</b> shall communicate to the PO regarding issuance of online order in FORM GST DRC-07.</p> <p>iv. The PO shall carry out further processes like issuance of FORM GST MOV-10/ MOV-11, if required.</p> <p>v. Though order is passed by the PO, appeal against the order will lie before the Appellate authority designated for the respective Concurrent JO, as FORM GST DRC-07 is uploaded by the respective Concurrent JO.</p>
4.	Taxpayer Registered out of Maharashtra	<p>i. The PO shall allot the <b>temporary registration</b> to consignor/consignee/ transporter related to the detained vehicle.</p> <p>ii. All actions of issuance of FORM GST MOV-1 to MOV-11 (Whichever applicable) shall be taken by the PO.</p> <p>iii. FORM GST DRC-07 shall be issued by the PO online, where the taxpayer does not file GST FORM DRC-03 and intends to file an appeal against the order issued by the PO.</p>
5.	Unregistered under GST	<p>i. The proper officer shall allot the <b>temporary registration</b> to Consignor/Consignee/ Transporter related to the detained vehicle.</p> <p>ii. All actions of issuance of FORM GST MOV-1 to MOV-11 (Whichever applicable) shall be taken by the PO.</p> <p>iii. FORM GST DRC-07 shall be issued by the PO online, where the taxpayer does not file GST FORM DRC-03 and intends to file an appeal against the order issued by the PO.</p>

All the authorities are hereby directed to follow aforesaid instructions scrupulously while taking actions against vehicles detained for violation of E-way bill rules. Difficulties if any in the implementation of the aforesaid guidelines shall be brought to the notice of this office.

  
**(RAJEEV KUMAR MITAL)**  
 Commissioner of State Tax,  
 Maharashtra State, Mumbai.

No. JC(BCP)/DRC-07/E-waybill/B 212, Mumbai. Date. 02/03/2022.

Internal Circular No. 04 A of 2022.

Copy forwarded for information to-

- (1) The Joint Commissioner of State Tax, (MAHAVIKAS) with a request to upload this Internal Circular on MGSTD web-site.

  
**(ANIL BHANDARI)**  
 Joint Commissioner of State Tax,  
 Border Check Post, Maharashtra State.

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