

GOVERNMENT OF INDIA

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 on _____ (date).

2. The goods in movement were inspected under the provisions of sub-section (3) of section 68 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, 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 _____ (date) and the following discrepancies were noticed.

(i)

(ii)

(iii)

3. In view of the above, the goods and the conveyance used for the movement of goods were detained under sub-section (3) of section 68 of the Central Goods and Services Tax Act, 2017 and 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, 2017 or under section 20 of the Integrated Goods and Services Tax Act, 2017 read with subsection (3) of section 68 of the Central Goods and Services Tax Act, 2017 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).

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 sub-section, 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

| | | | | | RATE OF TAX | | | | TAX AMOUNT | | | |
|--------|----------------------|-----------|----------|--------------------|-------------|---------------------------------|----------------|-------|-------------|---------------------------------|----------------|-------|
| Sl. no | Description of goods | HS N code | Quantity | Total value (Rs .) | Central tax | State tax / Union territory tax | Integrated tax | Ce ss | Central tax | State tax / Union territory tax | Integrated tax | Ce ss |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| | | | | | | | | | | | | |

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

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

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

| | | | | | AMOUNT OF TAX | | | | PENALTY AMOUNT | | | |
|---------|-------------------------|---------------|------------|-------------------------|---------------|------------------------------|------------------|---------|----------------|------------------------------|------------------|---------|
| SL .N O | DESC RIPTI ON OF GOO DS | H S N C O D E | QUA NTI TY | TO TA L VA LU E (R s .) | CEN TRA L TAX | STAT E TAX / UNIO N TER RITO | INTE GRAT ED TAX | C E S S | CEN TRA L TAX | STAT E TAX / UNIO N TER RITO | INTE GRAT ED TAX | C E S S |
| | | | | | | | | | | | | |

| | | | | | | | | | | | | |
|----------|----------|----------|----------|----------|----------|-------------------|----------|----------|-----------|-------------------|-----------|-----------|
| | | | | | | RY TAX | | | | RY 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 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 ex-parte on the basis of available records and on merits.

Signature
Name and Designation of the
Proper Officer

To,
Sri. _____
Driver/Person in charge
Vehicle/Conveyance No:
Address: