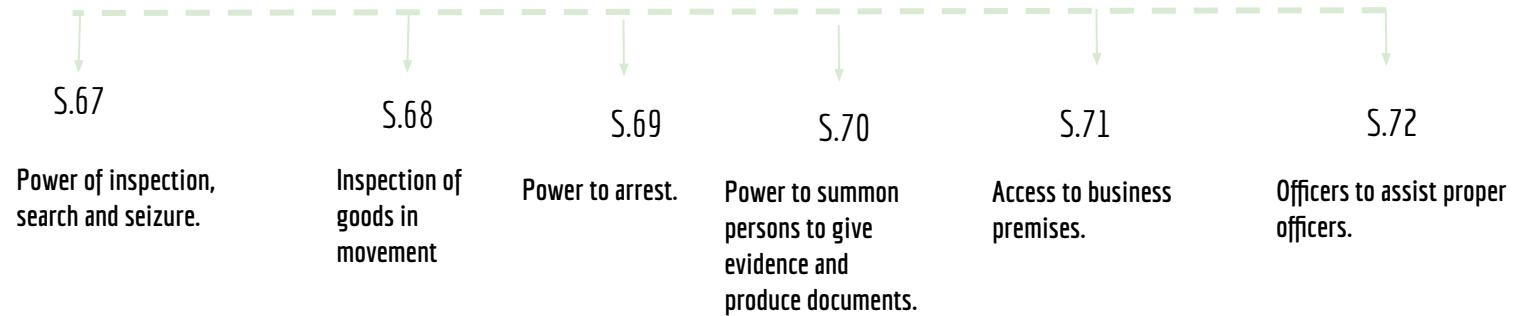




CGST ACT - Chapter XIV - INSPECTION, SEARCH, SEIZURE AND ARREST





CGST RULES - Chapter: XVII - Inspection, Search and Seizure





Section - 67 - Power of inspection, search and seizure

67(1)

PO, not below the rank of JC believes-
(a) TP has suppressed transaction related to supply, has claimed Excess ITC, or has done anything to evade tax.
(b) any person - Business of transporting goods, warehouse/godown operator - has escaped payment of tax or kept his books of account
- PO may authorize any officer of CT in writing to inspect place of business of persons mentioned above.

67(2)

PO on inspection believes that goods/ documents/books or anything are liable for confiscation, which shall be useful for or relevant in any court proceedings
Proviso - where it is not practicable to seize any such goods, PO may serve owner/ custodian of the goods an order to not remove or deal with goods.
Proviso - documents/books seized shall be retained by officer as long as necessary for examination/ inquiry/ proceedings

67(3)

Documents/books under sub sec(2) which have not been relied upon for issue of notice, shall be returned within 30 days from the date of notice

67(4)

Auth officer has power to seal or break open the doors, amirahs box, electronic devices in which any goods, documents, accounts register are suspected to be concealed, Only where access is denied by suspected person

67(5)

Person from whose custody any documents are seized is entitled to make copies in presence of auth. officers , except where such documents are prejudicially affect the investigation.





Section - 67 - Power of inspection, search and seizure

67(6)

Goods seized shall be released on provisional basis upon execution of bond & furnishing of a security

67(7)

Where any goods are seized & notice not given under 6 months, then such goods shall be returned

Proviso - period of 6 months can be extended upto another 6 months on sufficient cause.

67(8)

Perishable or hazardous goods, goods with depreciated value over time, constraints of storage space

Govt. may by notif. Specify class of goods to be disposed of by PO

67(9)

PO shall prepare an inventory of such seized goods under sub sec(8)

67(10)

Code of criminal procedure applies on search & seizure, Sec 165(5) od COCP shall have effect as at for word 'magistrate', the word 'Commissioner' shall be substituted.

67(11)

Where PO has reason to believe that a person has evaded or trying to evade taxes, PO shall seize accounts, register, documents of such person & gram him a receipt & retain them as long as necessary in connection with proceedings

67(12)

Right to make purchase to check the invoicing

