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महेन्द्र रंगा
MAHENDRA RANGA
मुख्य आयुक्त
CHIEF COMMISSIONER

भारत सरकार
वित्त मंत्रालय
मुख्य आयुक्त कार्यालय
सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क
जयपुर

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
OFFICE OF THE CHIEF COMMISSIONER
CGST & CENTRAL EXCISE
Jaipur

08th July, 2024
D.O. No. GCCO/TECH/MISC/440/2023

Dear *colleagues,*

‘SAMVAAD’ : July, 2024

Goods and Services Tax (GST) in India blew out seven candles on 1st July 2024. The introduction of GST in India transformed the country's tax system, simplified & fused taxes into a single system and enabled a single market. Stakeholders' cooperative efforts, especially the tax professionals, ensured a smooth transition. The GST Council has been at its proactive best in adapting the laws to meet the evolving needs, reflecting the vibrancy of our democracy and thriving cooperative federalism in India. Systems will have to proactively evolve to align with the Prime Minister's vision of a developed India.

2. We commemorated GST Day on July 1 with great enthusiasm. On this occasion, 22 officers were commended in recognition of their hard work and devotion to duty. Top 20 Taxpayers of the Zone were also felicitated. In the evening, a cultural event was graced by Hon'ble Dr. Prem Chand Bairwa, Dy. Chief Minister of Rajasthan and Guest of Honor Shri Ravi Prakash Meharda, DG, ACB, Rajasthan. In the cultural event, the 'Ekaatma' rendition by 'Kathak Dharohar' showcased our great cultural heritage depicting beautifully various classical dances styles into a unified harmonic performance. A magazine titled "Seven Years of GST" was also released on the occasion featuring articles inter-alia on 'GST architecture for Viksit Bharat and 'Seven years of GST – issues & challenges'. My sincere thanks to all involved in making the event a great success.

3. The revenue in the month of June 2024 is 18% higher than the revenue in the month June 2023. It seems quite favourable considering the all India growth rate of 7.7%. We hope our drive, including the State Government, to prevent entry of and purge unscrupulous operators and other enforcement measures, have contributed to it.

4. The Central Intelligence Unit (CIU) at CCO has been instrumental in uncovering significant tax evasion cases, demonstrating the power of data analytics tools like BIFA and ADVAIT. Acting on intelligence provided by CIU, CGST Alwar found that M/s Onevolt Energy Private Limited had not reversed substantial ITC

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availed for exempted supplies. The taxpayer has reversed ITC to the tune of Rs.1.53 Crores. In another case booked by CGST Jaipur on CIU input, evasion of GST to the tune of Rs. 1.17 Crores has been detected. It was revealed that M/s Gamitron Pvt. Ltd. were providing online platform for online gaming and paying GST @18% on commission instead of paying GST @28% on transaction/ face value.

5. In a significant case by CGST Jodhpur, duty evasion of Rs. 231 Crores has been detected. In this case, the recipients of service i.e. M/s SWML were providing diesel, free of cost, to its contractors for excavation at Lignite Mines. The contractors did not include the cost of free supplies amounting to Rs. 1283 Crores in their taxable value leading to short payment of GST amounting to Rs. 231 Crores by the Contractors. CGST Jaipur in the case of M/s RAR Infra Project Pvt. Ltd. have detected evasion of Rs. 1.06 Crores by way of wrong availment of blocked ITC and non-payment of GST on declared supplies in GSTR-1. Admitting the liability, the taxpayer has deposited Rs. 1.02 Crores so far.

6. The Commissionerates also made use of data analytic tools. CGST Udaipur has detected a case of non-payment of GST amounting to Rs. 20.53 Crores. Analysis of ADVAIT data revealed that TDS had been deducted by M/s National Highway Authority of India on payment of Rs. 114 crores to M/s Uchit Expressway Pvt. Ltd., but the taxpayer had not declared the amount in their returns. Admitting the receipt of payment and GST liability thereon, the taxpayer has deposited GST amounting to Rs. 20.53 Crores. In another case booked by utilizing ADVAIT and AIO portal, CGST Udaipur identified a non-existent firm viz. M/s Ajeet Enterprises, which had availed ITC to the tune of Rs. 2.61 crores on bogus invoices and passed on ITC of Rs. 4.98 crores.

7. DGGI, Jaipur have also been quite active in detecting evasion. In first case, two related proprietorship firms in Udaipur, M/s The Royal Retreat, Udaipur, providing accommodation and event services, and its related concern M/s WDNE, Udaipur, an event management service provider, were found not to have reported substantial cash payments received for organizing destination weddings and corporate events in their returns leading to an evasion of GST amounting to Rs. 6.47 Crores. The proprietors of both firms have acknowledged the evasion and have made an initial payment of Rs. 2.14 Crores towards their liability. In another major breakthrough, they have exposed a network of 353 fake firms wherein ITC to the tune of Rs. 694 Crores has been passed on, sans any supply of goods and services. The investigation of a suspected taxpayer's bank account revealed a complex web of financial transactions designed to exploit the Input Tax Credit system. The offender had created fake firms and used them to funnel money through multiple bank accounts, ultimately withdrawing large sums of cash. The modus-operandi entailed the misuse of APMC licenses to open current accounts. Two masterminds who have also been arrested. Further, one back office was also identified where cash was being stashed to return to beneficiaries. Search of the hide out has led to recovery of cash more than Rs. 2.42 Crores. This case highlights the sophisticated methods employed by individuals to commit financial fraud.

8. The 53rd GST Council meeting issued several key recommendations to enhance trade facilitation and ease compliance. Notably, the council proposed waiving interest and penalties for certain cases under Section 73 of the CGST Act, provided the full tax demanded is paid by March 31, 2025. Additionally, the council

suggested a sunset clause from April 1, 2025, for new applications regarding anti-profiteering. To reduce litigation, monetary limits for filing appeals by the Department were set at Rs. 20 lakh for the GST Appellate Tribunal, Rs. 1 crore for the High Court, and Rs. 2 crore for the Supreme Court. Furthermore, the council recommended a reduction in the quantum of pre-deposit required for filing appeals under GST and amending provisions of the CGST Act to provide a three-month period for filing appeals in the GST Appellate Tribunal from a notified date. A new Section 74A is also in the offering. These measures will foster a more conducive environment for trade, reflecting a concerted effort to spur ease of doing business and economic growth.

9. Introduction of new criminal laws in India, namely the Bharatiya Nyaya Sanhita (BNS), Bharatiya Nagarik Suraksha Sanhita (BNSS) and Bharatiya Sakshya Adhiniyam (BSA), marks a significant shift in the country's legal framework. These laws, which replace the Indian Penal Code (IPC), Criminal Procedure Code (CrPC) and Indian Evidence Act, aim to modernize the justice system and make it more victim-centric. While these laws primarily address criminal justice, their implications on indirect taxation are significant. We need to gear up ourselves for the new requirements especially in the realm of digital evidences.

10. Timely disbursement of pensionary benefits is essential for honor and financial security of our retired officials. We have issued an SOP vide Office Order No. 10/2024 on 11.06.2024, to expedite the processing of pension cases. The SOP has created a Pension Margdarshak Mandal and also Pension Mitras. Services of retired officers are sought to be gainfully utilized. All Commissioners need to follow the SOP. This will be regularly monitored at the CCO level.

11. Indian Cricket Team has lifted the World Cup after a long hiatus. This has been possible due to hard work, dedication and team work. Stupendous results will follow if we focus on team instead of individual glory. We should also learn and imbibe the values of team work from this victory.

12. We also observed International Yoga Day on 21st June, 2024. On this day, officers from all of the Zone's Commissionerates, along with their families, participated in a communal yoga practice. Such events not only encourage physical fitness but also foster a sense of unity and peace among participants.

13. Following two insightful articles have been included in this month's edition of '**Gyan Sangrah**':-

- (a) *A critical analysis of refund under inverted duty structure – A case study* – by Shri Mahesh Kumar Achra, Superintendent, CGST & CX, Jaipur; and,
- (b) *Interception of conveyance in transit under Section 129 of the CGST Act, 2017 – Applicability of Section 130 of the CGST Act, 2017* – by Shri Devi Dutt Sharma, Superintendent, CGST Division-E, Behror.

Thanks to the above officers for their generous contributions.

14. As the sun sets on one chapter, it rises on another. We extend our warm wishes to Shri Ramji Lal Meena, Commissioner on his superannuation from the

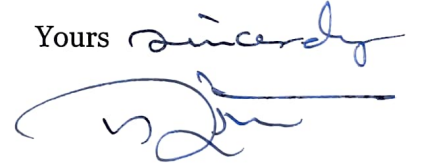
Zone. We will greatly miss his presence. Additionally, we extend our best wishes to Shri Suresh Meena, Assistant Commissioner, Shri Gulab Chand Meena, Assistant Commissioner, Shri Hari Narain Koli, Superintendent, Shri Jagdish Narayan Koli, Superintendent, Shri Karan Singh, Driver, Shri Raju Lal Khinchi, Head Havaladar and Shri Bhanwar Singh, MTS who superannuated last month. We bid them a fond farewell and hope their future is filled with happiness and exciting opportunities.

15. After the scorching heat, monsoon has provided much needed relief. As monsoon showers drench the arid lands, memories of school days come alive with the scent of rain-soaked earth. I wish to conclude with a poem from my school-time memories:-

उमड घुमड कर आये बादल। शोख घटा बन छाये बादल।
इक बदली मदिरा छलकाए, मन का प्याला भरता जाये,
मय बरसाते आये बादल। उमड घुमड कर आये बादल।
बुझी प्यास धरती है लहकी, डॉल डॉल गुलशन की महकी,
हरसू प्यास बुझाये बादल। उमड घुमड कर आये बादल।
लगी झूमने हर इक वादी, चली है पुरवा भी मदमाती,
धुन मल्हार सुनाये बादल। उमड घुमड कर आये बादल।
बरसे है सावन की बदली, चले नार ज्युं ढलकी ढलकी,
छम छम, छम छम आये बादल। उमड घुमड कर आये बादल।

Till next month,

Yours



(Mahendra Ranga)
Chief Commissioner

To:- Team Jaipur Zone.

Copy for information to:-

- (i) OSD to the Chairman, CBIC, New Delhi.
- (ii) PS to the Member (GST/CE/ST & Zonal Incharge), CBIC, New Delhi.
- (iii) Chief Commissioner, State Tax, Rajasthan, Jaipur
- (iv) Pr. ADG, NACIN/ DGGI, Jaipur.

ज्ञान संग्रह

जुलाई, 2024

GYAN SANGRAH

JULY, 2024

A Critical Analysis of Refunds under Inverted Duty Structure - A case study

By – Mahesh Kumar Achra, Superintendent,
CGST & CX, Jaipur

Before I write upon above issue, I shall congratulate all CGST officers on successful completion of 7 years of GST on 1st July, 2024 and also offer my gratitude to higher officers for grand organization of celebrations on this occasion.

One of the major objectives of introducing “One Nation One Tax” structure called GST is to avoid the cascading effect of taxes. This anomaly was cured by the advent of a unified GST regime with effect from 1 July 2017. However, with the different tax rates made applicable for various goods & services, there arose a scenario where ITC gets accumulated without being fully utilized towards output taxes. Such accumulation is a result of defined pattern wherever it is due to rate of tax on input goods or services being higher than the rate of tax on output goods and services. The government has formulated a mechanism for refund of ITC accumulated when the rate of tax on the inputs being higher than the rate of tax applicable on the outward supply of goods and services. It was seen that credit accumulation on account of unutilized ITC can result in higher tax costs to businesses and a rise in the hidden tax cost for consumers. Governments have sought to address this issue in one way by envisaging to allow refund of ITC under Inverted Duty Structure under Section 54 of the Act.

Under CGST Act, 2017 the refund of inverted duty structure is being governed under Section 54(3)(ii) which is as under:-

“(3) Subject to the provisions of sub-section (10), a registered person may claim refund of any unutilized input tax credit at the end of any tax period: Provided that no refund of unutilized input tax credit shall be allowed in cases other than—;

(ii) where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies (other than nil rated or fully exempt supplies), except supplies of goods or services or both as may be notified by the Government on the recommendations of the Council:”

One of the case that has come into my notice is that a manufacturer of Cotton Yarn, Cotton blended yarn, Polyester/Viscose blended Yarn and Polyester/viscose Yarn chargeable to GST @ 0.1%, 5% and 12% is claiming refund of Accumulated ITC under Section 54(3) (ii) of CGST Act, 2017 under scheme of inverted duty structure. The manufacturer has inward supplies of raw materials/inputs chargeable to GST @ 5%, 12%, 18% and 28%. It is pertinent to mention here that the manufacturer has used all such inputs in manufacture and supply of goods chargeable to GST @ 0.1%, 5% and 12%. For brevity and clarity, the details of such outward supplies and inputs used in manufacture for outward supplies are enumerated as under:-

Description of Output supplies	Rate of GST on output supplies	Inputs utilized in manufacture of output supplies	Rate of GST applicable on inputs
Cotton Yarn	5%	Cotton	5%
		Packing material	12%
		Other inputs	28%
		Store consumables and spare	18%
Cotton blended yarn	5%	Cotton	5%
		Manmade fibre	18%
		Packing material	12%
		Other inputs	28%
Polyster/Viscose blended Yarn	12%	Cotton	5%
		Manmade fibre	18%
		Packing material	12%
		Other inputs	28%
Polyster/viscose Yarn	12%	Manmade fibre	18%
		Packing material	12%
		Other inputs	28%
		Store consumables and spares	18%
Other outward supply	0.1%	Cotton	5%
		Manmade fibre	18%
		Packing material	12%
		Other inputs	28%

The manufacturer of above goods has filed refund claim under Section 54(3)(ii) of CGST Act, 2017 by claiming refund as per formula under Rule 89(5) of CGST Rules, 2017 which is as under:-

Rule 89. Application for refund of tax, interest, penalty, fees or any other amount.-

(5) In the case of refund on account of inverted duty structure, refund of input tax credit shall be granted as per the following formula:-

Maximum Refund Amount = {(Turnover of inverted rated supply of goods and services) x Net ITC Adjusted Total Turnover} - [{tax payable on such inverted rated supply of goods and services x (Net ITC ÷ ITC availed on inputs and input services)}].

Explanation: - For the purposes of this sub-rule, the expressions -

(a) "Net ITC" shall mean input tax credit availed on inputs during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both; and

(b) "Adjusted Total turnover" and "relevant period" shall have the same meaning as assigned to them in sub-rule (4).]

The Rule above has not defined and explained the “**Turnover of inverted rated supply of goods and services**” and so the manufacturer intended to have claimed the maximum amount of refund by taking the turnover of goods supplied at GST of one lower rates only.

The manufacturer has claimed the maximum refund amount by taking the **Turnover of inverted rated supply of goods chargeable to GST @ 0.1% and @5% only and thereby claimed higher amount of refund amount and encashed the accumulated ITC.**

In such cases the refund amount shall be calculated and allowed by taking the turnover of all goods supplied at @ 0.1%, @5% and 12% as mentioned in the table above. The refund sanctioning authority must be vigilant while allowing such refunds under inverted duty structure.

The CBIC has issued a master Circular No. 125/44/2019 – GST dated 18.11.2019 where in under Para 54 has explained the case of inverted duty structure by taking single outward supply only. The matter needs further clarifications when there are more than one outward supplies at different rates of GST as in the above case.

(The views are purely personal and for academic purpose only and shall not be having any legal impact)

Interception of conveyance in transit under Section 129 of the CGST Act, 2017 - Applicability of Section 130 of the CGST Act, 2017

*By – Devi Dutt Sharma, Superintendent,
CGST Division-E, Behror*

This is a case of a claim for refund of balance lying unutilised in Electronic Cash Ledger of a taxable person which led to the observation that goods cleared by the said taxable person, which were intercepted in transit without e-way bill, were released on payment of penalty equal to two hundred percent of tax payable by a temporary ID created for the purpose and, that too, without recovering the tax evaded by the said taxable person.

2. A claim for refund of unutilised balance of IGST (tax) amounting to Rs.69,230/- lying in the Electronic Cash Ledger was filed by **M/s Anushree Industries (Proprietor: Kritika Gupta having GSTIN 08DMWPG7237N1Z3)** vide FORM GST RFD-01 ARN AA080124092657Z dated 30.01.2024 showing the reason as “amount was mistakenly paid in this GSTIN but it was required to be paid to other GSTIN”. However, no document was submitted in support of the claim.

3. In terms of CBIC Circular No. 125/44/2019-GST, dated 18.11.2019 and Instruction No. 03/2022-GST, dated 14.06.2022 it has to be ensured that the amount to be refunded is calculated in accordance with the provisions of section 49(6) of the CGST Act, 2017 which reads thus:-

“(6) The balance in the electronic cash ledger or electronic credit ledger after payment of tax, interest, penalty, fee or any other amount payable under this Act or the rules made thereunder may be refunded in accordance with the provisions of section 54.”

4.1. Though no arrear was pending recovery against the taxable person but on going through the task list of intimations in FORM GST DRC-03 it was observed that one DRC-03 ARN AD081223033238B dated 27.12.2023 submitted by the taxable person (claimant) was pending for verification.

4.2. On examination it was found that the claimant, had made reversal of ITC amounting to Rs.91,508 voluntarily **for the year 2022-23** through the said DRC-03 by debiting both the Electronic Credit Ledger and the Electronic Cash Ledger but no interest was paid despite the ITC having been utilized before reversal. On being pointed out, the taxable person deposited **interest amounting to Rs.13,839/- through DRC-03 ARN AD080224009531I dated 12.02.2024.**

5.1. The refund claim was returned with a deficiency memo stating that no document in support of the reason for claim for refund was submitted with the claim.

5.2. Accordingly, the taxable person again filed claim for refund of unutilised balance of IGST (penalty) amounting to Rs.69,230/- lying in the Electronic Cash Ledger vide FORM GST RFD-01 ARN AA080224047360L dated 13.02.2024 showing the reason as "amount was required to be paid in temporary ID 062400000352TMP but it was wrongly deposited in this GSTIN details of which is attached herewith."

5.3. Perusal of the supporting documents attached with the claim revealed that the taxable person had deposited penalty under section 129 of the CGST Act, 2017 against the seizure of goods in transit which were intercepted without e-way bill. However, subsequently the penalty was levied from a temporary ID created for the purpose instead of being levied from the said taxable person.

6.1. From perusal of documents attached with the claim it was observed that on 28.01.2024 a conveyance carrying "Cow Chain" of HSN 7315 cleared by the taxable person, M/s Anushree Industries (Proprietor: Kritika Gupta, Neemrana; GSTIN: 08DMWPG7237N1Z3) without e-way bill was intercepted by the GST authorities somewhere in the State of Haryana. Details of the goods as per bills raised by the taxable person are as follows:-

Invoice	Quantity Kgs	Rate per Kg	Taxable Value	Destination	Tax Type	Amount of Tax (18%)
493/27.01.24	1550	50	77500	Rajasthan (06)	CGST + SGST	13950
495/27.01.24	780	50	39000	Haryana (08)	CGST + SGST	7020

6.2. From perusal of the Order of Demand of Tax and Penalty in FORM GST MOV-09 dated 02.02.2024 it comes out that as against the quantity of 2,330 Kgs. declared in the two invoices, the Truck bearing registration number RJ13GB5681 was carrying aggregate quantity of 2,775 Kgs. Further, as against the market rate of Rs.69.30 per kg, the taxable person had charged the price at the rate of Rs.50 per Kg. in the invoice. Thus, it was a case of evasion of tax both in terms of valuation of the supplies as well as supply of excess quantity without recording the same in the invoices. After taking into account the excess quantity and applying the price at an approximate rate of Rs.70/- per Kg., the tax payable was calculated and a penalty of Rs.69,230/- [which is equal to twice the tax (IGST) payable (Rs.34,615/-)] was imposed under section 129(1)(a) of the CGST Act, 2017 vide Order dated 02.02.2024 in FORM GT MOV-09 upon a temporary ID No. 062400000352TMP created for one Kritika Gupta of Station Road, Alwar who is the proprietor of the taxable person, M/s Anushree Industries, a registered supplier of the goods. Upon payment of penalty by the temporary ID the seized goods were released.

7. Facts of the case as emerging from the relevant documents are as follows:-

- (i) The matter also involves supply of goods in contravention of the provisions of the Act with intent to evade tax and, therefore, the provisions of section 130 of the CGST Act, 2017 are also attracted in the case;
- (ii) As against the total tax liability of Rs.34,615/- the taxable person had raised invoices for and paid tax amounting to Rs.20,970/- only.
- (iii) As against the actual quantity of 2,775 Kg. being transported, invoices (two) were raised for aggregate quantity of 2,330 Kg only. Further, the quantity of goods recorded in the invoices was also undervalued.
- (iv) Differential tax amounting to Rs.13,645/- was required to be recovered from the taxable person. But the goods were released on payment of penalty only and the differential tax evaded was not recovered.
- (v) Invoices raised by the registered supplier, M/s Anushree Industries (Proprietor: Kritika Gupta), Neemrana (GSTIN: 08DMWPG7237N1Z3) were taken on record of the proceedings and tax liability was also calculated on that basis. However, penalty has not been imposed upon the said registered supplier rather a temporary ID No. 062400000352TMP was created for Kritika Gupta who paid the penalty.

8. In view of the provisions of section 129 and 130 of the CGST Act, 2017 read with the relevant circulars issued by CBIC, especially Circular No.41/15/2018-GST, dated 13.04.2018 as amended, the correct course of action in a case involving evasion of tax by under-valuation or short-declaration of quantity in the invoice should be as follows:-

(i) If the person claiming ownership of the goods is a registered supplier already having GSTIN and invoice raised by him is also on record, proceedings should be initiated against him and temporary ID should not be created as advised in **Para-2(u) of CBIC Circular NO.41/15/2018-GST, dated 13.04.2018.**

(ii) Section 129(1)(a) of the CGST Act, 2017 provides for payment of penalty equal to two hundred percent of tax payable on such goods only if owner of the goods comes forward to pay the penalty. If the owner of goods is a registered supplier who has issued the invoices, the **temporary ID will be considered to be a distinct person in terms of section 24(5) of the CGST Act, 2017.** Thus, the temporary ID created for payment of penalty will make the provisions of clause (a) of sub-section (1) of section 129 ibid inapplicable to the case.

(iii) Where it comes out from the invoices submitted on record of the proceedings that movement of goods is being effected by the registered supplier in contravention of the provisions of the CGST Act, 2017 **with intent to evade payment of tax, notice in FORM GST MOV-10 proposing confiscation of the goods and conveyance should be issued** under section 130 of the CGST Act, 2017 as clarified vide Para-2(l) of CBIC's Circular No.41/15/2018-GST, dated 13.04.2018.

(iv) Where, at the initial stage of detection, the proper officer is of the opinion that movement of goods is being effected to evade payment of tax (cases involving

under-valuation and supply of goods not recorded in the invoice), he may **directly invoke section 130 of the CGST Act, 2017 proposing confiscation in the notice in FORM GST MOV-10.**

(v) Section 129(1)(a) of the CGST Act, 2017 provides for penalty equal to two hundred percent of the tax payable for release of the intercepted goods whereas section 130 of the CGST Act, 2017 provides for levy of **fine equal to market value of goods less the tax chargeable thereon besides imposition of penalty in terms of section 122 of the CGST Act, 2017.** Thus, cases involving intent to evade payment of tax attract higher payment in terms of fine and penalty as compared to the amount of penalty payable in terms of section 129 of the CGST Act, 2017.

(vi) Section 129 and section 130 of the CGST Act, 2017 contain provisions governing levy of fine and/ or imposition of penalty only. Therefore, in cases involving evasion of tax by way of under-valuation or supply of quantity not recorded in invoice, the proper officer should also recover the amount of tax evaded before proceeding to release the goods on payment of penalty.

(vii) If movement of goods by a registered supplier also involves evasion of tax by way of under-valuation and/ or quantity not recorded in the invoice and if such goods are released after recovery of penalty from a temporary ID without recovering the amount of tax evaded, it would be difficult to recover the tax evaded from the registered supplier at a subsequent point of time as no case has been booked against the GSTIN (of the registered supplier) who had issued the invoices and caused movement of goods involving evasion of tax.

9. However, in the instant case tax amounting to Rs.13,645/- has since been recovered alongwith interest and penalty equal to 15% of tax from the registered supplier vide DRC-03 ARN AD080724000525A dated 02.07.2024 as the matter had come to notice through the claim for refund.

10. Thus, while dealing with cases of detention of goods in movement it should be ensured that section 130 of the CGST Act, 2017 is applied in deserving cases proposing confiscation of goods and tax not paid is recovered from the supplier alongwith penalty in terms of section 122 of the CGST Act, 2017. Besides temporary ID should not be created if the registered supplier of the goods issuing the invoices has come forward to pay the penalty for release of the goods detained/ seized in transit.

(The write-up is simply intended to share the personal experience of the writer with the colleagues and the views expressed therein may not necessarily represent the stand taken by him on the provisions of law in his official capacity.)