



भारत सरकार

केन्द्रीय वस्तु एवं सेवा कर आयुक्त का कार्यालय

केन्द्रीय राजस्व भवन, हाकिमपाडा, सिलीगुड़ी

GOVERNMENT OF INDIA

OFFICE OF THE COMMISSIONER OF CENTRAL GOODS AND SERVICE TAX,  
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F. No. V(08)01/GST/TN/Tech/Slg.Com/18-19/

**Trade Notice No. 12/GST/2018**

Dated: 28 /06/2018

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Attention of the Trade & Industries, field formations, Departmental Officers and all other concerned is invited to the following Circular issued by the Commissioner (GST), Central Board of Indirect Taxes & Customs modifying its earlier Circular No. 41/15/2018 dated 13.04.2018 prescribing therein the detailed procedure for interception of conveyances for inspection of goods in movement, for information, guidance and compliance please.

Sl. No.	Circular No. & Date	Issuing Authority	Subject regarding
1.	Circular No. 49/23/2018-GST dated 21.06.2018 under F. No. CBEC/20/16/03/2017-GST	Commissioner (GST), CBIC, New Delhi	Modifications to the procedure for interception of conveyances for inspection of goods in movement, and detection, release and confiscation of such goods and conveyances, as clarified earlier in Circular No. 41/15/2018-GST dated 13.04.2018

2. It may be noted that the aforementioned Circular is also available on official link of Central Board of Indirect Taxes and Customs at [http://www.cbic.gov.in/htdocs-cbec/gst/Circular\\_No.49.pdf](http://www.cbic.gov.in/htdocs-cbec/gst/Circular_No.49.pdf).

3. For full text and legal interpretation, the aforesaid Circular may be referred to.

4. **Effect of the Circular:**

- In case of interception of any conveyance for inspection of goods in movement, the proper officer shall conclude the proceeding "within three days" instead of "within three working days".
- The prescribed proforma for release of goods (FORM GST MOV-05) has been modified and the phrase "in good condition" has been deleted.

(BAMIN TARI)

आयुक्त/ COMMISSIONER