

**GOVERNMENT OF INDIA**

**FORM GST MOV -10**

**NOTICE FOR CONFISCATION OF GOODS OR CONVEYANCES AND LEVY OF PENALTY UNDER SECTION 130 OF THE CENTRAL GOODS AND SERVICES TAX ACT, 2017 READ WITH THE RELEVANT PROVISIONS OF STATE/UNION TERRITORY GOODS AND SERVICES TAX ACT, 2017 / THE INTEGRATED GOODS AND SERVICES TAX ACT, 2017 AND GOODS AND SERVICES TAX (COMPENSATION TO STATES) ACT, 2017**

The conveyance bearing No. \_\_\_\_\_ was intercepted by \_\_\_\_\_ (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 was inspected under the provisions of subsection (3) of section 68 of the Central Goods and Services Tax Act, 2017 read with subsection (3) of section 68 of the State Goods and Services Tax Act / Section 21 of the Union Territory Goods and Services Tax Act or under section 20 of the Integrated Goods and Services Tax Act read with subsection (3) of section 68 of the Central Goods and Services Tax Act on \_\_\_\_\_ (date) and the following discrepancies were noticed.

(i)

(ii)

(iii)

3. In view of the above, the goods and conveyances used for the movement of goods were detained under 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 or under section 20 of the Integrated Goods and Services Tax Act read with subsection (3) of section 68 of the Central Goods and Services Tax Act 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). Along with the order of detention in **FORM GST MOV 06**, a notice was issued in **FORM GST MOV 07** under the provisions of sub-section (3) of section 129 of the Central Goods and Services Tax Act, 2017, specifying the tax and penalty payable in respect of the goods in question.

4. Subsequently, after observing the principles of natural justice, an order demanding the applicable tax and penalty was issued in **FORM GST MOV-09** on \_\_\_\_\_ (Date) and the same was served on the person in charge of the conveyance. However, neither the owner of the goods nor the person in charge of the conveyance came forward to make the payment of applicable tax and penalty within the time allowed in the order passed supra.

5. In view of this, the undersigned proposes to confiscate the above goods and the conveyance used to transport such goods under the provisions of section 130 of the Central Goods and Services Tax Act, 2017 read with State Goods and Services Tax Act / section 21

of the Union Territory Goods and Services Tax Act or section 20 of the Integrated Goods and Services Tax Act, 2017/Goods and Services Tax (Compensation to States) Act, 2017. In addition, you are liable to pay the tax, penalty and other charges payable in respect of such goods and the conveyance.

OR

As the goods were transported without any valid documents, it is presumed that the goods were being transported for the purposes of evading the taxes. In view of this, the undersigned proposes to confiscate the above goods and the conveyance used to transport such goods under the provisions of section 130 of the Central Goods and Services Tax Act, 2017 read with the relevant provisions of the State Goods and Services Tax/Union Territory Goods and Services Tax Act, the Integrated Goods and Services Tax Act and the Goods and Services Tax (Compensation to States) Act, 2017. In addition, you are liable to pay the tax, penalty and other charges payable in respect of such goods and the conveyance.

6. The calculation of proposed tax and penalty is as under:

**1) CALCULATION OF TAX**

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

**2) CALCULATION OF PENALTY**

SL .N O	DESC RIPTI ON OF GOODS	H S C O D E	QUA NTI TY	TO TA L VA LU E (Rs )	RATE OF TAX				PENALTY AMOUNT			
					CEN TRA L TAX	STAT E / UNIO N TER RITORY TAX	INTE GRAT ED TAX	C S TAX	CEN TRA L TAX	STAT E / UNIO N TER RITORY TAX	INTE GRAT ED TAX	C S TAX

				)		<b>RITORY TAX</b>				<b>RITORY TAX</b>		
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>

**3) DETERMINATION OF FINE IN LIEU OF CONFISCATION OF GOODS**

					<b>FINE AMOUNT</b>			
<b>SL. NO</b>	<b>DESCRIPTION OF GOODS</b>	<b>HSN CODE</b>	<b>QUANTITY</b>	<b>TOTAL VALUE (Rs.)</b>	<b>CENTRAL TAX</b>	<b>STATE TAX / UNION TERRITORY TAX</b>	<b>INTEGRATED TAX</b>	<b>CESS</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>

**4) CALCULATION OF FINE IN LIEU OF CONFISCATION OF CONVEYANCE**

					<b>RATE OF TAX</b>				<b>FINE AMOUNT</b>			
<b>SL. NO</b>	<b>DESCRIPTION OF GOODS</b>	<b>HSN CODE</b>	<b>QUANTITY</b>	<b>TOTAL VALUE (Rs.)</b>	<b>CENTRAL TAX</b>	<b>STATE TAX / UNION TERRITORY TAX</b>	<b>INTEGRATED TAX</b>	<b>CESS</b>	<b>CENTRAL TAX</b>	<b>STATE TAX / UNION TERRITORY TAX</b>	<b>INTEGRATED TAX</b>	<b>CESS</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>

7. You are hereby directed to show cause, within seven days from the receipt of this notice, as to why the goods in question and the conveyance used to transport such goods shall not be confiscated under the provisions of section 130 of the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act and the Goods and Services Tax (Compensation to States) Act, 2017 and why the tax, penalty and other charges payable in respect of such goods and the conveyance shall not be payable by you.

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,  
Shri \_\_\_\_\_  
Driver/Person in charge  
Vehicle/Conveyance no:  
Address: