

GOVERNMENT OF ASSAM
OFFICE OF THE COMMISSIONER OF STATE TAX, ASSAM
KAR BHAWAN, DISPUR, GUWAHATI-6
& & &
CIRCULAR No. 04/2018-GST

Dated Dispur, the 6th February, 2018.

Subject: Carriage of undeclared goods – Reg.

No. CT/GST-15/2017/68.— It is brought to our notice that vehicles are carrying goods in excess of quantity as declared in the prescribed documents (tax invoice, e-waybill, inward permit, export invoice, challan etc.). This action is found in contravention of the provisions of Assam GST Act, 2017.

Therefore, in exercise of powers conferred under section 168 of the Assam Goods and Services Tax Act, 2017, for the purpose of uniformity in the implementation of the Act, following issues are being clarified hereunder:

Under section 68 of the Assam GST Act, 2017, person in charge of a conveyance carrying any consignment of goods shall carry documents prescribed in rule 138 r/w. rule 55 of the Assam GST Rule, 2017 with him. The proper officer can intercept such vehicle at any place and the person in charge of the said conveyance shall produce the documents so prescribed and allow to inspect the goods, if required.

Section 129 of the said Act provides that, where any person transports any goods or stores any goods while they are in transit in contravention of the provisions of this Act or the rules made thereunder, all such goods and conveyance used as a means of transport for carrying the said goods and documents relating to such goods and conveyance shall be liable to detention or seizure and after detention or seizure, shall be released after realisation of tax and penalty or payment of security.

Carriage of goods in excess of above stated documents are to be treated as unaccounted goods and intended to be a supply in the State of Assam. Therefore, they are liable for levy of tax, penalty and cess wherever is applicable under the above provisions of the Assam GST Act, 2017.

This Circular is clarificatory in nature and not meant for any interpretation of provisions of the Act and rules.

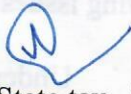
Sd/- Anurag Goel,
Commissioner of State tax, Assam,
Dispur, Guwahati

Memo No. CT/GST-15/2017/68-A

Dated Dispur, the 6th February, 2018.

Copy to :

- 1) The Additional Chief Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind information.
- 2) The Principal Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind information.
- 3) The Commissioner of Central GST, Guwahati / Dibrugarh Commissionerate for favour of kind information.
- 4) The Additional Commissioner of State tax, Assam (All) / Joint Commissioner of State tax, Assam (All) for information.
- 5) The Deputy Commissioner of State tax (All) for information and necessary action.
- 6) The Assistant Commissioner of State tax (All) / Superintendent of State tax (All) / Inspector of State tax (All) for information and necessary action.
- 7) The Information Technology Officer, Office of the Commissioner of State tax, Assam for uploading it on the website of the Commissionerate for information of all concerned.


Commissioner of State tax, Assam,
Dispur, Guwahati

