

वित्त मंत्रालय

राजस्व विभाग

केन्द्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड

GST-Investigation Wing

10वा माला, टावर-2,

जीवन भारती बिल्डिंग

कनाट सर्कस, नई दिल्ली-110001.

दिनांक 17 अगस्त, 2022

INSTRUCTION No. 02/2022-23 [GST – Investigation]

SUBJECT: GUIDELINES FOR ARREST AND BAIL IN RELATION TO OFFENCES PUNISHABLE UNDER THE CGST ACT, 2017 – REG.

Hon'ble Supreme Court of India in its judgment dated 16th August, 2021 in Criminal Appeal No. 838 of 2021, arising out of SLP (Crl.) No. 5442/2021, has observed as follows:

"We may note that personal liberty is an important aspect of our constitutional mandate. The occasion to arrest an accused during investigation arises when custodial investigation becomes necessary or it is a heinous crime or where there is a possibility of influencing the witnesses or accused may abscond. Merely because an arrest can be made because it is lawful does not mandate that arrest must be made. A distinction must be made between the existence of the power to arrest and the justification for exercise of it. If arrest is made routine, it can cause incalculable harm to the reputation and self-esteem of a person. If the Investigating Officer has no reason to believe that the accused will abscond or disobey summons and has, in fact, throughout cooperated with the investigation we fail to appreciate why there should be a compulsion on the officer to arrest the accused."

2. Board has examined the above-mentioned judgment and has felt the need to issue guidelines with respect to arrest under CGST Act, 2017. Even, under legacy laws i.e. Central Excise Act, 1944 (1 of 1944) and Chapter V of the Finance Act, 1994 (32 of 1994), the instructions regarding exercise of power to arrest had been issued.

3. Conditions precedent to arrest:

3.1 Sub-section (1) of Section 132 of CGST Act, 2017 deals with the punishment for offences specified therein. Sub-section (1) of Section 69 gives the power to the

Commissioner to arrest a person where he has reason to believe that the alleged offender has committed any offence specified in clause (a) or clause (b) or clause (c) or clause (d) of sub-section (1) of Section 132 which is punishable under clause (i) or clause (ii) of sub-section (1), or sub-section (2) of the Section 132 of CGST Act, 2017. Therefore, before placing a person under arrest, the legal requirements must be fulfilled. The reasons to believe to arrive at a decision to place an alleged offender under arrest must be unambiguous and amply clear. The reasons to believe must be based on credible material.

3.2 Since arrest impinges on the personal liberty of an individual, the power to arrest must be exercised carefully. The arrest should not be made in routine and mechanical manner. Even if all the legal conditions precedent to arrest mentioned in Section 132 of the CGST Act, 2017 are fulfilled, that will not, ipso facto, mean that an arrest must be made. Once the legal ingredients of the offence are made out, the Commissioner or the competent authority must then determine if the answer to any or some of the following questions is in the affirmative:

3.2.1 Whether the person was concerned in the non-bailable offence or credible information has been received, or a reasonable suspicion exists, of his having been so concerned?

3.2.2 Whether arrest is necessary to ensure proper investigation of the offence?

3.2.3 Whether the person, if not restricted, is likely to tamper the course of further investigation or is likely to tamper with evidence or intimidate or influence witnesses?

3.2.4 Whether person is mastermind or key operator effecting proxy/ benami transaction in the name of dummy GSTIN or non-existent persons, etc. for passing fraudulent input tax credit etc.?

3.2.5 As unless such person is arrested, his presence before investigating officer cannot be ensured.

3.3 Approval to arrest should be granted only where the intent to evade tax or commit acts leading to availment or utilization of wrongful Input Tax Credit or fraudulent refund of tax or failure to pay amount collected as tax as specified in sub-section (1) of Section 132 of the CGST Act 2017, is evident and element of *mens rea* / guilty mind is palpable.

3.4 Thus, the relevant factors before deciding to arrest a person, apart from fulfillment of the legal requirements, must be that the need to ensure proper investigation and prevent the possibility of tampering with evidence or intimidating or influencing witnesses exists.

3.5 Arrest should, however, not be resorted to in cases of technical nature i.e. where the demand of tax is based on a difference of opinion regarding interpretation of Law. The prevalent practice of assessment could also be one of the determining factors while

ascribing intention to evade tax to the alleged offender. Other factors influencing the decision to arrest could be if the alleged offender is co-operating in the investigation, viz. compliance to summons, furnishing of documents called for, not giving evasive replies, voluntary payment of tax etc.

4. Procedure for arrest

4.1 Pr. Commissioner/Commissioner shall record on file that after considering the nature of offence, the role of person involved and evidence available, he has reason to believe that the person has committed an offence as mentioned in Section 132 and may authorize an officer of central tax to arrest the concerned person(s). The provisions of the Code of Criminal Procedure, 1973 (2 of 1974) read with section 69(3) of CGST Act relating to arrest and the procedure thereof, must be adhered to. It is, therefore, advised that the Pr. Commissioner/Commissioner should ensure that all officers are fully familiar with the provisions of the Code of Criminal Procedure, 1973 (2 of 1974).

4.2 The arrest memo must be in compliance with the directions of H'ble Supreme Court in the case of *D.K Basu vs State of West Bengal* reported in 1997(1) SCC 416 (see paragraph 35). Format of arrest memo has been prescribed under Board's Circular No. 128/47/2019-GST dated 23rd December, 2019. The arrest memo should indicate relevant section (s) of the CGST Act, 2017 or other laws attracted to the case and to the arrested person and inapplicable provisions should be struck off. In addition,

4.2.1 The grounds of arrest must be explained to the arrested person and this fact must be noted in the arrest memo;

4.2.2 A nominated or authorized person (as per the details provided by arrested person) of the arrested person should be informed immediately and this fact shall be mentioned in the arrest memo;

4.2.3 The date and time of arrest shall be mentioned in the arrest memo and the arrest memo should be given to the person arrested under proper acknowledgment.

4.3 A separate arrest memo has to be made and provided to each individual/arrested person. This should particularly be kept in mind in the event when there are several arrests in a single case.

4.4 Attention is also invited to Board's Circular No. 122/41/2019-GST dated 5th November, 2019 which makes generation and quoting of Document Identification Number (DIN) mandatory on communication issued by officers of CBIC to tax payers and other concerned persons for the purpose of investigation. Any lapse in this regard will be viewed seriously.

4.5 Further there are certain modalities which should be complied with at the time of arrest and pursuant to an arrest, which include the following:

4.5.1 A woman should be arrested only by a woman officer in accordance with section 46 of Code of Criminal Procedure, 1973.

4.5.2 Medical examination of an arrested person should be conducted by a medical officer in the service of Central or State Government and in case the medical officer is not available, by a registered medical practitioner, soon after the arrest is made. If an arrested person is a female, then such an examination shall be made only by or under supervision of a female medical officer, and in case the female medical officer is not available, by a female registered medical practitioner.

4.5.3 It shall be the duty of the person having the custody of an arrested person to take reasonable care of the health and safety of the arrested person.

4.5.4 Arrest should be made with minimal use of force and publicity, and without violence. The person arrested should be subjected to reasonable restraint to prevent escape.

5. Post arrest formalities

5.1 The procedure is separately outlined for the different categories of offences, as listed in sub-section (4) and (5) of Section 132 of the CGST Act, 2017, as amended:

5.1.1.1 In cases, where a person is arrested under sub-section (1) of Section 69 of the CGST Act, 2017, for an offence specified under sub-section (4) of Section 132 of the CGST Act, 2017, the Assistant Commissioner or Deputy Commissioner is bound to release a person on bail against a bail bond. The bail conditions should be informed in writing to the arrested person and also on telephone to the nominated person of the person (s) arrested. The arrested person should also be allowed to talk to the nominated person.

5.1.1.2 The conditions will relate to, *inter alia*, execution of a personal bail bond and one surety of like amount given by a local person of repute, appearance before the investigating officer when required and not leaving the country without informing the officer. The amount to be indicated in the personal bail bond and surety will depend upon the facts and circumstances of each case, *inter-alia*, on the amount of tax involved. It has to be ensured that the amount of Bail bond /Surety should not be excessive and should be commensurate with the financial status of the arrested person.

5.1.1.3 If the conditions of the bail are fulfilled by the arrested person, he shall be released by the officer concerned on bail forthwith. However, only in cases where the conditions for granting bail are not fulfilled, the arrested person shall be produced before the appropriate Magistrate without unnecessary delay and within twenty-four hours of arrest. If necessary, the arrested person may be handed over

to the nearest police station for his safe custody, during the night under a challan, before he is produced before the Court.

5.1.2 In cases, where a person is arrested under sub-section (1) of Section 69 of the CGST Act, 2017, for an offence specified under sub-section (5) of Section 132 of the CGST Act, 2017, the officer authorized to arrest the person shall inform such person of the grounds of arrest and produce him before a Magistrate within twenty-four hours. However, in the event of circumstances preventing the production of the arrested person before a Magistrate, if necessary, the arrested person may be handed over to nearest Police Station for his safe custody under a proper challan and produced before the Magistrate on the next day, and the nominated person of the arrested person may also be informed accordingly. In any case, it must be ensured that the arrested person should be produced before the appropriate Magistrate within twenty four hours of arrest, exclusive of the time necessary for the journey from the place of arrest to the Magistrate's Court.

5.2 Formats of the relevant documentation i.e. Bail Bond in the Code of Criminal Procedure, 1973 (2 of 1974) and the Challan for handing over to the police should be followed.

5.3 After arrest of the accused, efforts should be made to file prosecution complaint under Section 132 of the Act, before the competent court at the earliest, preferably within sixty days of arrest, where no bail is granted. In all other cases of arrest also, prosecution complaint should be filed within a definite time frame.

5.4 Every Commissionerate/Directorate should maintain a Bail Register containing the details of the case, arrested person, bail amount, surety amount etc. The money/instruments/documents received as surety should be kept in safe custody of a single nominated officer who shall ensure that these instruments/ documents received as surety are kept valid till the bail is discharged.

6. Reports to be sent

6.1 Pr. Director-General (DGGI)/ Pr. Chief Commissioner(s)/Chief Commissioner(s) shall send a report on every arrest to Member (Compliance Management) as well as to the Zonal Member within 24 hours of the arrest giving details as has been prescribed in **Annexure-I**. To maintain an all India record of arrests made in CGST, from September, 2022 onwards, a monthly report of all persons arrested in the Zone shall be sent by the Principal Chief Commissioner(s)/Chief Commissioner(s) to the Directorate General of GST Intelligence, Headquarters, New Delhi in the format, hereby prescribed in **Annexure-II**, by the 5th of the succeeding month. The monthly reports received from the formations shall

be compiled by DGGI, Hqrs. and a compiled Zone wise report shall be sent to Commissioner (GST-Investigation), CBIC by 10th of every month.

6.2 Further, all such reports shall be sent only by e-mail and the practice of sending hard copies to the Board should be stopped with immediate effect.

7. The field formations are hereby directed to circulate these guidelines/instructions to all the formations under their charge for strict compliance. Difficulties, if any, in implementation of the aforesaid guidelines/instructions may be brought to the notice of the Board.

8. Receipt of this Instruction may please be acknowledged. Hindi version will follow.

Encl.: As Above


(Vijay Mohan Jain)

Commissioner (GST-Inv.), CBIC

Tel. No.: 011-21400623

Email id: gstinv-cbic@gov.in

To

1. Principal Director General [DGGI], New Delhi/All DGs (SNU), DGGI.
2. Principal Chief Commissioner(s)/ Chief Commissioner(s) of CGST, All Zones.
3. Webmaster, CBIC (www.cbic.gov.in) for uploading on the website of CBIC under Instructions.

ANNEXURE-I

(To Board's Instruction No. 02/2022-23)

F. No.

Date:

From: The Principal Chief Commissioner/ Chief Commissioner,

CGST Zone _____/Pr. Director General, DGGI

To,

The Member (Compliance Management)

CBIC

Intimation of Arrest

(In terms of Para 6 of Board's Instruction No. 02/2022-23 dated 17.08.2022)

- | | | |
|---------------------------------|---|--------------------------------------|
| 1. Date of Arrest | : | |
| 2. Time of arrest | : | |
| 3. Place of arrest with address | : | |
| 4. Name of the person | : | |
| 5. Date of birth | : | |
| 6. S/o, D/o, W/o | : | |
| 7. Identification document type | : | |
| 8. Identification document No. | : | |
| 9. Nationality | : | Indian / Others (if others, specify) |
| 10. Offence committed | : | |
| 11. Details of offence | : | |
| (not more than 50 words) | | |
| 12. Whether any seizure made | : | Yes/ No |
| 13. If yes, specify | : | |

Signature

Name of the Pr. Director General/
Pr. Chief Commissioner/Chief Commissioner

Copy to:

Member (In-charge of the Zone)

ANNEXURE-II

(To Board's Instruction No. 02/2022-23)

Monthly Report on Person(s) Arrested in the Zone

Sr. No.	CGST Zone	Name of the Arrested person	Age	Date of Arrest	Status of Person [Proprietor, Partner, Director, Professional (Lawyer/ Chartered Accountant/ Company Secretary, etc.)]	Amount of tax evaded (Rs. Crore)	Name of the entity involved	GSTIN of the entity involved	Brief description of role played by the Arrested Person

फा. सं. GST/INV/Instructions/21-22
वित्त मंत्रालय
राजस्व विभाग
केन्द्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड
GST-Investigation Wing

10वा माला, टावर-2,
जीवन भारती बिल्डिंग
कनाट सर्कस, नई दिल्ली-110001,
दिनांक 17 अगस्त, 2022

INSTRUCTION No. 03/2022-23 (GST-Investigation)

SUBJECT: GUIDELINES ON ISSUANCE OF SUMMONS UNDER SECTION 70 OF THE CENTRAL GOODS & SERVICES TAX ACT, 2017 -REG.


It has been brought to the notice of the Board that in certain instances, summons under Section 70 of the Central Goods and Services Tax Act, 2017 ('the CGST Act') have been issued by the field formations to the top senior officials of the companies in a routine manner to call for material evidence/ documents. Besides, summons have also been issued to call for statutory records viz. GSTR-3B, GSTR-1 etc., which are available online in the GST portal.

2. As per Section 70 (1) of the CGST Act, summons can be issued by the proper officer to any person whose attendance is considered necessary either for giving evidence or producing a document or any other thing in an inquiry in the same manner, as provided in the case of a civil court under the provisions of Code of Civil Procedure, 1908 (5 of 1908). As per sub-section (2) of Section 70, securing such documentary and oral evidence under the said legal provision shall be deemed to be a "judicial proceedings" within the meaning of Section 193 and Section 228 of the Indian Penal Code (45 of 1860). While issuing of summons is one of the instruments with the Department to get/obtain information or documents or statement from any person to find out the evasion of the tax etc., however, it needs to be ensured that exercise of such power is done judiciously and with due consideration. Officers are also advised to explore instances when instead of resorting to summons, a letter for requisition of information may suffice. Previously in respect of legacy laws, the Board has sensitized the officers regarding use of power of issuance of summons diligently. However, Board finds it necessary to issue fresh guidelines under CGST.

3. Accordingly, Board desires that the following guidelines must be followed in matters related to investigation under CGST:

- (i) Power to issue summons are generally exercised by Superintendents, though higher officers may also issue summons. Summons by Superintendents should be issued after obtaining prior written permission from an officer not below the rank of Deputy/ Assistant Commissioner with the reasons for issuance of summons to be recorded in writing.
- (ii) Where for operational reasons it is not possible to obtain such prior written permission, oral/telephonic permission from such officer must be obtained and the same should be reduced to writing and intimated to the officer according such permission at the earliest opportunity.
- (iii) In all cases, where summons are issued, the officer issuing summons should record in file about appearance/ non-appearance of the summoned person and place a copy of statement recorded in file.
- (iv) Summons should normally indicate the name of the offender(s) against whom the case is being investigated unless revelation of the name of the offender is detrimental to the cause of investigation, so that the recipient of summons has prima-facie understanding as whether he has been summoned as an accused, co-accused or as witness.
- (v) Issuance of summons may be avoided to call upon statutory documents which are digitally/ online available in the GST portal.
- (vi) Senior management officials such as CMD/ MD/ CEO/ CFO/ similar officers of any company or a PSU should not generally be issued summons in the first instance. They should be summoned when there are clear indications in the investigation of their involvement in the decision making process which led to loss of revenue.
- (vii) Attention is also invited to Board's Circular No. 122/41/2019-GST dated 5th November, 2019 which makes generation and quoting of Document Identification Number (DIN) mandatory on communication issued by officers of CBIC to tax payers and other concerned persons for the purpose of investigation. Format of summons has been prescribed under Board's Circular No. 128/47/2019-GST dated 23rd December, 2019.
- (viii) The summoning officer must be present at the time and date for which summons is issued. In case of any exigency, the summoned person must be informed in advance in writing or orally.

- (ix) All persons summoned are bound to appear before the officers concerned, the only exception being women who do not by tradition appear in public or privileged persons. The exemption so available to these persons under Section 132 and 133 of CPC, may be kept in consideration while investigating the case.
- (x) Issuance of repeated summons without ensuring service of the summons must be avoided. Sometimes it may so happen that summoned person does not join investigations even after being repeatedly summoned. In such cases, after giving reasonable opportunity, generally three summons at reasonable intervals, a complaint should be filed with the jurisdictional magistrate alleging that the accused has committed offence under Sections 172 of Indian Penal Code (absconding to avoid service of summons or other proceedings) and/or 174 of Indian Penal Code (non-attendance in obedience to an order from public servant), as inquiry under Section 70 of CGST Act has been deemed to be a "judicial proceedings" within the meaning of Section 193 and Section 228 of the Indian Penal Code. Before filing such complaints, it must be ensured that summons have adequately been served upon the intended person in accordance with Section 169 of the CGST Act. However, this does not bar to issue further summons to the said person under Section 70 of the Act.
4. These instructions may be brought to the notice of all the field offices/formations under your charge for strict compliance. Non-observance of the instructions will be viewed seriously. Difficulties, if any, in implementation of the aforesaid instructions may be brought to the notice of the Board.
5. Receipt of this Instruction may please be acknowledged. Hindi version will follow.


(Vijay Mohan Jain)
Commissioner (GST-Inv.), CBIC
Tel. No.: 011-21400623
Email id: gstinv-cbic@gov.in

To

1. Principal Director General [DGGI], New Delhi/All DGs (SNU), DGGI.
2. Principal Chief Commissioner(s)/ Chief Commissioner(s) of CGST, All Zones.
3. Webmaster, CBIC (www.cbic.gov.in) for uploading on the website of CBIC under Instructions.

Vide Circular No
128/47/2019 - GST dated 23.12.2019

SUMMONS

[under Section 70 of the Central Goods and Services Tax Act, 2017]

To

.....

.....

(Name and address)

WHEREAS, I,..... am making inquiry in connection with
.....under the Central Goods and Services Tax Act, 2017.

AND WHEREAS, I consider your attendance necessary to

(a) give evidence and / or

(b) produce documents or things of the following description in your possession or
under your control:

1.

2.

3.

NOW, THEREFORE, in exercise of powers vested in me under Section 70 of the Central Goods and Services Tax Act, 2017, I do hereby summon you to appear before me in person on (date) at (time) at the office of.....(office address).

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 193 and section 228 of the Indian Penal Code, 1860 (45 of 1860) and non-compliance of this summon is an offence punishable under Section 174 & 175 of the Indian Penal Code, 1860.

Given under my hand and seal of office to-day the.....day of(month), 20...(year)
at(place of issue).

Name

Signature

Designation.....

Seal of Office.

ARREST MEMO

[Under Section 69 of the Central Goods and Services Tax, 2017]

Whereas, the Principal Commissioner/Commissioner.....(Office Address) has reasons to believe that you, (Name of the person to be arrested and his designation), age about years, son/ daughter of Shri, and address (address of the premises) have committed an offence specified in clause (a) or clause (b) or clause (c) or clause (d) of sub section (1) of section 132 of the Central Goods and Services Tax, 2017 which is punishable under clause (i) or (ii) of sub-section (1) or sub-section (2) of the said section.

I, (name),, (designation), Office of the Principal Commissioner/Commissioner, CGST(office Address), being duly authorized, hereby arrest you today at(time) on(date) at(Place of arrest) under Section 69 of the said Act.

Accordingly, Shri..... S/o has been placed under arrest and he has been explained the grounds of his arrest. He was also informed about his right to have someone informed about his arrest and Sh./Ms. has been informed about his arrest.

Signature

Name

Designation.....

4. I have been explained the grounds of my arrest. The fact of my arrest has been witnessed by Shri(name and designation of witness), son/ daughter of(name of father / mother), resident of (address of witness).

Received copy of arrest Memo.

Signature of the Arrestee

Counter Signature of Witness

JAMA TALASHI

On the arrest of Shri.....(name and designation),son/ daughter of(name of father / mother), resident of (address), his 'JamaTalashi' was conducted in the presence of two witnesses and the following items have been recovered from his possession:

i. -----

ii. -----

iii. -----

iv. -----

Aforesaid items have been sealed in the presence of witness (s).

Signature

Name and designation of Officer

Witness No (1): Signature

Name

Address

Witness No (2): Signature

Name

Address

Signature of the Arrestee

AUTHORISATION FOR SEARCH

[Section 12 F of Central Excise Act, 1944 read with Section 174 (2) of Central Goods and Services Tax Act, 2017]

To

.....

.....

(name, designation, office)

Whereas, I have reason to believe that goods liable to confiscation or documents or things relevant to the proceedings under the Central Excise Act, 1944 read with Section 174 (2) of Central Goods and Services Tax Act, 2017 are secreted in the following place-

.....

.....

Now, therefore, in exercise of the powers conferred upon me under Section 12 F of Central Excise Act, 1944 read with Section 174 (2) of Central Goods and Services Tax Act, 2017, I authorize and require you to conduct search of the above mentioned place with such assistance as may be necessary and the said goods or documents and/or any other things relevant to the proceedings, under the said Act, found in the said place be seized forthwith for further action under the Central Excise Act, 1944 and rules made thereunder.

Given under my hand & seal this.....day
of.....month.....20.....

Signature, Name and designation of
issuing authority

Seal of issuing Authority



SUMMONS

[under Section 14 of the Central Excise Act, 1944 read with Section 174 (2) of Central Goods and Services Tax Act, 2017]

To

.....
.....

(Name and address)

WHEREAS, I,..... am making inquiry in connection withunder the Central Excise Act, 1944 read with Section 174 (2) of Central Goods and Services Tax Act, 2017.

AND WHEREAS, I consider your attendance necessary to

(a) give evidence and / or

(b) produce documents or things of the following description in your possession or under your control:

1.
2.
3.

NOW, THEREFORE, in exercise of powers vested in me under the Section 14 of the Central Excise Act, 1944 read with Section 174 (2) of Central Goods and Services Tax Act, 2017, I do hereby summon you to appear before me in person on (date) at (time) at the office of.....(office address).

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 193 and section 228 of the Indian Penal Code, 1860 (45 of 1860) and non-compliance of this summon is an offence punishable under Section 174 & 175 of the Indian Penal Code, 1860.

Given under my hand and seal of office to-day the.....day of(month), 20...(year) at(place of issue).

Name
Signature
Designation.....

Seal of Office.

ARREST MEMO

[Under Section 13 of Central Excise Act, 1944 read with Section 174 (2) of Central Goods and Services Tax Act, 2017]

Whereas, I have reason to believe that you, (Name of the person to be arrested and his designation), age about years, son/ daughter of Shri, and address (address of the premises) has committed an offence punishable under section 9 of the Central Excise Act, 1944 read with Section 174 (2) of Central Goods and Services Tax Act, 2017.

2. Therefore, with the due approval of the Principal Commissioner/ Commissioner (Office Address).....I, (name),, (designation), Office of the Commissioner, Central Excise.....(office Address), hereby arrest you today at(time) on(date) at(Place of arrest) under the powers vested in me under Section 13 of the said Act read with Section 174 (2) of Central Goods and Services Tax, 2017.

3. Accordingly, Shri..... S/o has been placed under and he has been explained the grounds of his arrest. He was also informed about his right to have someone informed about his arrest andhas been informed about his arrest.

Signature

Name

Designation.....

4. I have been explained the grounds of my arrest. The fact of my arrest has been witnessed by Shri(name and designation of witness), son/ daughter of(name of father / mother), resident of (address of witness).

Received copy of arrest Memo.

Signature of the Arrestee

Counter Signature of Witness

JAMA TALASHI

On the arrest of Shri.....(name and designation),son/ daughter of(name of father / mother), resident of (address), his 'JamaTalashi' was conducted in the presence of two witnesses and the following items have been recovered from his possession:

i. -----

ii. -----

iii. -----

iv. -----

Aforesaid items have been sealed in the presence of witness (s).

Signature

Name and designation of Officer

Witness No (1): Signature

Name

Address

Witness No (2): Signature

Name

Address

Signature of the Arrestee

PROVISIONAL RELEASE ORDER (in the form of letter)

To

.....

.....

Subject: Provisional release of seized goods, documents and things under Central Excise Act, 1944 read with Section 174 (2) of the Central Goods and Services Tax Act, 2017 in the case of M/s & others.

Please refer to your letter F. No. seeking provisional release of seized goods, documents and things (seized on ----- under Central Excise Act, 1944 read with Section 174 (2) of the Central Goods and Services Tax Act, 2017.

2. Adjudicating authority hereby allow provisional release of seized goods, documents and things (as per details given below) subject to compliance of following conditions / requirements:

i. Details of goods / documents / things allowed provisional release:
(Description, quantity, estimated value)

ii. Conditions for provisional release:

- i. Execution of Bond for the full value/ estimated value of the seized goods i.e. Rs -- ----;
- ii. Furnishing Bank Guarantee or Security Deposit of Rs -----/-;
- iii.(any other conditions, as prescribed by adjudicating authority)

3. Bond referred to in Para above should contain an undertaking that the you will pay the duty, fine and/or penalty as may be adjudged by the Adjudicating Authority, subject to appellate provisions under the Act. Further, where security is furnished by way of Bank Guarantee, the Bank Guarantee should contain a clause binding the issuing bank to keep it renewed and valid till adjudication of the case, or in the event of non-renewal of Bank Guarantee as above, the guaranteed amount shall be credited to the Government account by the bank on its own.

Name

Signature

Designation.....

Seal of Office.

AUTHORISATION FOR SEARCH

[Section 82 of the Finance Act, 1994 read with Section 174 (2) of the Central Goods and Services Tax Act, 2017]

To

.....

.....

(name, designation, office)

Whereas, I have reason to believe that goods liable to confiscation or documents or things relevant to the proceedings under the Finance Act, 1994 read with Section 174 (2) of the Central Goods and Services Tax Act, 2017 are secreted in the following place-

.....

.....

Now, therefore, in exercise of the powers conferred upon me under Section 82 of the Finance Act, 1994 read with Section 174 (2) of the Central Goods and Services Tax Act, 2017, I authorize and require you to conduct search of the above mentioned place with such assistance as may be necessary and the said goods or documents and/or any other things relevant to the proceedings, under the said Act, found in the said place be seized forthwith for further action under the Finance Act, 1994 and rules made thereunder.

Given under my hand & seal this.....day
of.....month.....20....

Signature, Name and designation of
issuing authority

Seal of issuing Authority

SUMMONS

[under Section 14 of the Central Excise Act, 1944 read with Section 83 of the Finance Act, 1994 and further read with Section 174 (2) of the Central Goods and Services Tax Act, 2017]

To

.....
.....

(Name and address)

WHEREAS, I,..... am making inquiry in connection withunder the Finance Act, 1994 read with Section 174 (2) of the Central Goods and Services Tax Act, 2017.

AND WHEREAS, I consider your attendance necessary to

(a) give evidence and / or

(b) produce documents or things of the following description in your possession or under your control:

1.
2.
3.

NOW, THEREFORE, in exercise of powers vested in me under Section 14 of the Central Excise Act, 1944 read with Section 83 of the Finance Act, 1994 and further read with Section 174 (2) of the Central Goods and Services Tax Act, 2017, I do hereby summon you to appear before me in person on (date) at (time) at the office of.....(office address).

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 193 and section 228 of the Indian Penal Code, 1860 (45 of 1860) and non-compliance of this summon is an offence punishable under Section 174 & 175 of the Indian Penal Code, 1860.

Given under my hand and seal of office today the.....day of(month), 20...(year) at(place of issue).

Name

Signature

Designation.....

Seal of Office.

ARREST MEMO

[Under Section 91 of Finance Act, 1994 read with Section 174 (2) of Central Goods and Services Tax Act, 2017]

Whereas, the Principal Commissioner/Commissioner.....(Office Address) has reasons to believe that you, (Name of the person to be arrested and his designation), age about years, son/ daughter of Shri, and address (address of the premises) have committed an offence specified in sub-section (1) of Section 89 of the Finance Act, 1994 read with Section 174 (2) of the Central Goods and Services Tax Act, 2017.

2. I, (name),, (designation), Office of the Principal Commissioner/Commissioner,.....(office Address), being duly authorized, hereby arrest you today at(time) on(date) at(Place of arrest) under Section 91 of the said Finance Act read with section 174 (2) of the Central Goods and Services Tax Act, 2017.

3. Accordingly, Shri..... S/o has been placed under arrest and he has been explained the grounds of his arrest. He was also informed about his right to have someone informed about his arrest and Sh./Ms. has been informed about his arrest.

Signature

Name

Designation.....

4. I have been explained the grounds of my arrest. The fact of my arrest has been witnessed by Shri(name and designation of witness), son/ daughter of(name of father / mother), resident of (address of witness).

Received copy of arrest Memo.

Signature of the Arrestee

Counter Signature of Witness

JAMA TALASHI

On the arrest of Shri.....(name and designation),son/ daughter of(name of father / mother), resident of (address), his 'JamaTalashi' was conducted in the presence of two witnesses and the following items have been recovered from his possession:

- i. -----
- ii. -----
- iii. -----
- iv. -----

Aforesaid items have been sealed in the presence of witness (s).

Signature

Name and designation of Officer

Witness No (1): Signature

Name

Address

Witness No (2): Signature

Name

Address

Signature of the Arrestee