

**GOVERNMENT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES
14, BELIAGHATA ROAD, KOLKATA-700015**

TRADE CIRCULAR No. 46/2018 (*Circular No. 64/38/2018-GST*)

DATED: 18.09.2018

Subject: Modification of the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances, as clarified in Trade Circular Nos. 08/2018 dated 16.04.2018 and 36/2018 dated 17.09.2018

Kind attention is invited to Circular No. 08/2018 dated 16.04.2018 as amended by Circular No. 36/2018 dated 17.09.2018 vide which the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances was specified.

2. Various representations have been received regarding imposition of penalty in case of minor discrepancies in the details mentioned in the e-way bill although there are no major lapses in the invoices accompanying the goods in movement. The matter has been examined. In order to clarify this issue and to ensure uniformity in the implementation of the provisions of the law across the field formations (i.e., jurisdictional officers), the Commissioner, in exercise of its powers conferred under section 168 of the West Bengal Goods and Services Tax Act, 2017 (hereinafter referred to as 'the WBGST Act') hereby clarifies the said issue hereunder.

3. Section 68 of the WBGST Act read with rule 138A of the West Bengal Goods and Services Tax Rules, 2017 (hereinafter referred to as 'the WBGST Rules') requires that the person incharge of a conveyance carrying any consignment of goods of value exceeding Rs. 50,000/- (Rs. 1,00,000/- in case of movement of goods originating and terminating within the State of West Bengal i.e., intra-State movement but without passing through any other State) should carry a copy of documents viz., invoice/bill of supply/delivery challan/bill of entry and a valid e-way bill in physical or electronic form for verification, wherever applicable (as per provision of notification No. 14/2018-C.T./GST dated 12.07.2018, no e-waybill is required for

an intra-State movement of goods where such goods are being sent to a job-worker for job work or are being sent from one job-worker to another job-worker or are being returned to the principal after such job work, and where such transportation is not for final delivery of the finished goods). In case such person does not carry the mentioned documents, there is no doubt that a contravention of the provisions of the law takes place and the provisions of section 129 and section 130 of the WBGST Act are invocable. Further, it may be noted that the non-furnishing of information in **Part B** of **FORM GST EWB-01** amounts to the e-way bill becoming not a valid document for the movement of goods by road as per Explanation (2) to rule 138(3) of the WBGST Rules, except in the case where the goods are transported for a distance of upto fifty kilometres within the State to or from the place of business of the transporter to the place of business of the consignor or the consignee, as the case may be.

4. Whereas, section 129 of the WBGST Act provides for detention and seizure of goods and conveyances and their release on the payment of requisite tax and penalty in cases where such goods are transported in contravention of the provisions of the WBGST Act or the rules made thereunder. It has been informed that proceedings under section 129 of the WBGST Act are being initiated for every mistake in the documents mentioned in para 3 above. It is clarified that in case a consignment of goods is accompanied by an invoice or any other specified document and not an e-way bill, proceedings under section 129 of the WBGST Act may be initiated.

5. Further, in case a consignment of goods is accompanied with an invoice or any other specified document and also an e-way bill, proceedings under section 129 of the WBGST Act may not be initiated, *inter alia*, in the following situations:

- a) Spelling mistakes in the name of the consignor or the consignee but the GSTIN, wherever applicable, is correct;
- b) Error in the pin-code but the address of the consignor and the consignee mentioned is correct, subject to the condition that the error in the PIN code should not have the effect of increasing the validity period of the e-way bill;
- c) Error in the address of the consignee to the extent that the locality and other details of the consignee are correct;
- d) Error in one or two digits of the document number mentioned in the e-way bill;

e) Error in 4 or 6 digit level of HSN where the first 2 digits of HSN are correct and the rate of tax mentioned is correct;

f) Error in one or two digits/characters of the vehicle number.

6. In case of the above situations, penalty to the tune of Rs. 500/- each under section 125 of the CGST Act and the WBGST Act should be imposed (Rs.1000/- under the IGST Act) in **FORM GST DRC-07** for every consignment. A record of all such consignments where proceedings under section 129 of the WBGST Act have not been invoked in view of the situations listed in paragraph 5 above shall be sent by the proper officer to his controlling officer on a weekly basis.

7. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the Commissioner.

Sd/-
(Smaraki Mahapatra)
Commissioner, State Tax,
West Bengal

Memo. No. 408 CT/PRO
3C/PRO/2018

Date: 19.09.2018

Copy forwarded to the Additional Commissioner, Commercial Taxes/ ISD for information and for uploading it on the official website and internal website of the Directorate for information of all concerned.

Sd/-
(Adesh Kumar)
Special CST & PRO