

OFFICERS' HANDBOOK *on* GST ENFORCEMENT MODULE

(Back Office for Model-2 States)



Version 1.0

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GOODS AND SERVICES TAX NETWORK

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Part-I

Enforcement Module - *Design Fundamentals*

Part –I

Enforcement Module - Design Fundamentals

- 1. Levels of officers in the Module:** Based on the jurisdictional hierarchy, the number and names of levels of Enforcement officers will differ from State to State. In User Manual, FAQs and this Handbook, below nomenclature is used:

- *Level 1/State level Enforcement officers as ‘HQ Enforcement officer’*
- *Level 2 Enforcement officers as ‘Zonal Enforcement officer’*
- *Level 3 Enforcement officers as ‘Circle Enforcement officer’*
- *Level 4 Enforcement officer as ‘Ward Enforcement Officer’*

- 2. Mapping role of Enforcement Officer:** Role Type namely, “Enforcement officer” has to be assigned by State Admin to enable an officer to perform Enforcement-related actions. Respective jurisdiction is also required to be assigned. Based on the role and jurisdiction attached to an Enforcement officer, the level will be determined by system itself, e.g. an enforcement officer with jurisdiction attached as Division, the officer will be termed in system as ‘Divisional Enforcement officer’. Once assigned with “Enforcement officer” role, all features, facilities, layout etc. will be same for officers at any level.

The State Admin can also assign Tax Officials with the role of "Registration Enforcement Officer" for Temporary ID creation only.

State Admin will also mark a specific officer as immediate supervisor. For him, the Case ID will be available for ‘VIEW only’. The mapping of immediate supervisor is as follows:

Sl. No.	Enforcement Officer	Immediate supervisor
1	HQ Enforcement Officer	-
2	Zonal/Divisional Enforcement Officer	HQ Enforcement Officer
3	Circle Enforcement Officer	Zonal/Divisional Enforcement Officer
4	Ward Enforcement Officer	Circle Enforcement Officer

3. Accessing and working upon Cases:

- At any point of time, there will be only one officer with whom the case will appear as pending and to work upon. This officer will have access to all the folders/tabs of the Enforcement case with 'read and write' privileges, i.e. view as well as work upon the case.
- In a Case, option is available to add multiple/additional officers from the same State (but may pertain to different jurisdiction). An alert in this regard will be sent to these officers which can be viewed on their "My Tasks" section. These officers will not be having access to all folders in the Enforcement case. They can only view details at 'Information Request' page and use Edit/Upload options in 'Information Response' page.

This feature is useful in following scenarios:

- (i) at the time of issue of authorisation in INS-01, when searches/inspections are to be conducted at various locations by multiple teams of officers, the team leader can upload report reg. results of search, supporting documents etc.
- (ii) to seek assistance of another enforcement officer as part of investigation and enable him to upload his inputs, remarks, result of enquiry etc.

4. Listing, Prioritising & Working on cases: The list of pending cases and enquiries can be accessed in the enforcement tab in the landing page/dashboard. Further, in the 'Pending Cases' page, by using the 'status' option in search filters, the cases can be listed based on their precise status. Apart from this, officers are also advised to access 'MY TASKS' (*Navigation: Statutory Functions > My Tasks*), from time to time, to view various alerts, notifications and actionable items. Officers may also make use of MIS reports for prioritisation of pending cases.

The list of various statuses in the life cycle of a Enforcement Case ID, along with relevant description is given in [Section B \(Sl. No. 4\) of the Appendix](#).

5. Assigning / Transferring Case to other officers: Any Enforcement case (with status other than 'Closed'), at any stage, can be assigned/transferred to other enforcement officer/module. An intimation in this regard will be sent to the receiving officer which appears in 'My Tasks'.

Under "**Propose/Assign**" tab in the Case ID folder,

- (i) Using **‘Propose/Assign’** option, an enforcement case can be assigned **to any other enforcement officer**. This feature is useful in certain scenarios such as *getting search authorisation in INS-01 from superior officer, getting specific approval (if required) to survey any area, getting approval before closing a case (if needed), getting extension of time in MOV-03 (for inspection of goods/conveyance beyond 3 working days), requisitioning assistance from other enforcement officer etc.*

In all these cases, the case-handling officer has to ‘assign’ the case to relevant officer. Once this is done, the case ceases to appear in his log in and the officer to whom the case is assigned will be able to view and work upon the Case. Using relevant forms or by way of remarks/attachment, the officer can **provide approval/comments and ‘assign’ back the case** to original officer, using the same **‘Propose/Assign’** option and by selecting appropriate assignment reason.

- (ii) Using **‘Add Recommendation’** Option, a case can be transferred **to any other module/wing** (e.g. to Audit or Assessment etc.). This may be required in certain cases where Commissioner or a senior officer decides that an enforcement case may be transferred and dealt by jurisdictional/assessment officer or the case may be referred to Audit for examination of financial records etc.

Further, in other than transit cases (Section 67), after issue of demand notice (SCN), the **‘Add Recommendation’** option can be used to assign the Case to proper officer (e.g. Assessment Officer) for adjudication. The new officer can pick up the case, create a new case ID (e.g. in assessment module) and proceed to pass adjudication order.

In case the same enforcement officer is the proper officer to adjudicate the Case, the role of ‘Assessment & Adjudication’ can be assigned to the enforcement officer and the case can be assigned to himself (as assessment officer).

6. ‘Record Search’ and ‘All-India Records View’ options: For verifications and preliminary enquiries before registering new cases and during investigation of cases, the enforcement officers may require viewing of records, past case history of various taxpayers. For this, **‘Record Search’** functionality can be used (**Log in > Services >**

Taxpayer Account > Record Search > Enter desired GSTIN, Document Type (e.g. Case ID) and related Module (e.g. Enforcement, Assessment etc.)).

Sometimes, the enforcement officers may require viewing records of taxpayers located anywhere in the country. To enable this, a separate role, namely, “*View All India Records*” is available.

The “*View All India Records*” role will be given to specified enforcement officers, as decided by the Commissioner.

Once mapped with “*View All India Records*” role, the scope of search in ‘**Record Search**’ (**Services→Taxpayer Account→Record Search**) will get widened and the concerned officer will be able to view records of GSTINs pertaining to other States also.

A log of such accesses made by concerned officers along with details of records viewed is maintained in the system and are made available to concerned Commissioners.

7. Pre-GST Offence History: The module also provides for a facility to build historical database of Pre-GST offence cases/penal actions/prosecutions/arrests against a particular GSTIN (booked in pre-GST regime under earlier laws, viz., Central Excise / Service Tax / State VAT laws). On building this database, it can also be searched based on GSTIN etc.

8. Other Features:

- (i) Case ID in Enforcement Module can be created **for any GSTIN/Temp ID within the same State** i.e. irrespective of the fact whether it is assigned to State or Centre.

This ensures ‘cross-empowerment’ requirement within the State.

- (ii) All statutory forms relating to enforcement (INS series) and those prescribed by way of circulars (MOV series) are provided in the module.

- (iii) All forms to be saved as Drafts before previewing and submitting.
- (iv) All forms, after entry of data on the screen can be previewed as PDF. This is to check for inadvertent errors, if any, before final submission with DSC.
- (v) In all forms, the facility for attachment is given which is useful for uploading any documents/information which could not be captured/entered on screen.
- (vi) The typical journey of enforcement case and how to perform key steps of investigation on the module are elaborated in Part-II of this Handbook.
- (vii) To access detailed User Manuals and FAQs on Enforcement Module, visit ***BO > Log in > Help > How Can We Help You > Enforcement***

Part-II

Enforcement Module - *Performing Key Investigation Steps*

Part – II

Enforcement Module

Performing Key Investigation Steps

1. Enquiry with other officers before Case Creation:

- **Navigation: Log in > Statutory Functions > Enforcement > Enquiry before Case Creation**

The screenshot shows the 'Initiate Enquiry-before case creation' form within the GST Enforcement Module. The form is divided into several sections for data entry:

- Enquiry From:** Radio buttons for 'Model 1 State', 'CBIC', and 'Model 2 State'.
- Enquired State:** A dropdown menu labeled 'Select'.
- Enquiry Required From:** A dropdown menu labeled 'Select'.
- GSTIN/Temp ID in this jurisdiction:** A text input field with the placeholder 'Enter GSTIN/Temp ID'.
- Enquiry Reason:** A dropdown menu labeled 'Select'.
- Enquiry/ Inspection Required:** A text input field.
- PAN:** A text input field.
- GSTIN/Temp ID in selected state:** A dropdown menu labeled 'Select'.
- Jurisdiction:** A dropdown menu labeled 'Select'.
- Trade Name:** A text input field.
- Legal Name:** A text input field.
- Name of Officer:** A dropdown menu labeled 'Select'.
- Address:** A text input field.
- Description For Reason:** A text input field.

The interface includes a top navigation bar with 'Goods and Services Tax' and a user profile 'Nirmal Kumar'. A secondary navigation bar contains links like 'Inbox', 'Registration', 'Payments', 'Services', 'Help', 'Grievances', 'Refund', 'Statutory Functions', and 'e-Way Bill System'. The main content area has a breadcrumb trail: 'Dashboard > Enquiry > Initiate Enquiry-before case creation'.

- **Before initiating a new case, HQ/Zonal/Divisional/Circle/Ward Enforcement Officer may like to raise an enquiry with another officer reg. a Registered Taxpayer/Temp ID holder within the State or from Other State and thereafter needs to receive back response.**
- On receipt of response, the concerned Enforcement Officer who initiated enquiry can use the information as reference for creating a new case ID.
- An Enquiry raised within state can be assigned to HQ/Zonal/ Divisional/ Circle/ Ward Enforcement officer i.e. *to any role and to any jurisdiction* - Irrespective of the designation/ level / jurisdiction of the Enforcement officer raising the Enquiry - i.e., e.g., from Ward Enforcement officer to another Ward Enforcement officer (even of different zone)
- An enquiry to an officer of other state can only be raised through HQ Enforcement Officer, i.e. it has to be first raised with HQ Enforcement Officer and he in turn has to raise it separately with the officer of other state.

- Upon closure of the Enforcement proceedings for the created Case ID on the basis of information obtained from other state, final order details need to be shared with HQ Enforcement officer of other State by HQ Enforcement officer.
- There is no time limit on Enquiry responses which can be submitted within/outside State. However, an alert will be sent after 15 days from the Date of raising Enquiry, if no response is received from the recipient officer.
- Enquiry can be raised to one Enforcement officer at a time with respect to an enquiry number.
- There will be separate Enquiry number for each enquiry. Once an Enquiry is created, status of the case on the GST Portal will be updated as "Enquiry is raised".
- Enquiry number is not linked to any Case ID.
- When the recipient Enforcement Officer submits response, an alert will be triggered to the sender Enforcement Officer in "My Tasks" section. By viewing the response, a new Enforcement Case ID can be created, if required.

2. **Creation of new Case ID (similar to opening new Case File):**

- **Navigation:** *Log in > Statutory Functions > Enforcement > Initiate New Case*

The screenshot displays the 'Initiate New Case' form on the GST Portal. The form is part of the 'Enforcement' section. It includes the following fields and options:

- GSTIN/UIN/Temporary ID***: A text input field with a 'GO' button next to it.
- Address**: A text input field.
- Email**: A text input field.
- Trade Name**: A text input field.
- Legal Name**: A text input field.
- Mobile**: A text input field.
- GSTIN/UIN/Temporary ID (if present in other state)**: A text input field.
- Case Source**: A dropdown menu with 'Select' as the current option.
- Case Source ARN**: A text input field.
- Case Type***: Radio button options for 'Case related to movement of goods/conveyance' and 'Others'.

A note at the top right of the form states: '* Indicates mandatory fields'.

- At various levels (HQ/ Zonal / Divisional / Circle / Ward), Enforcement officers can create new case IDs (*based on Third Party intelligence or inputs/references from other Tax Officers/Agencies etc.*). This is similar to opening a new investigation file in paper-based scenario.
- Case ID in Enforcement Module can be created **for any GSTIN/Temp ID within the same State** i.e. irrespective of the fact whether it is assigned to State or Centre. This ensures ‘cross-empowerment’ requirement as envisaged in Section 6 of SGST Act.
- In view of Section 6 of State Goods and Services Tax Act / Union Territories Goods and Services Tax Act, before creating new case, it is to be ensured that no other proceedings were initiated on the same issue for the same period. GSTIN-wise details of cases can be fetched through ‘Record Search’ facility (***Log in > Services > Taxpayer Account > Record Search > Enter desired GSTIN, Document Type (e.g. Case ID) and related Module (e.g. Enforcement, Assessment etc.)***)).
- The list of created cases can be viewed in two ways:
Log in > Work Items > Enforcement Tab > ‘Pending Enforcement Cases’ or Log In > Statutory Functions > ‘Enforcement’ > ‘Pending Cases’
- Two broad categories of cases given are “*Case related to movement of goods/conveyance*”, i.e., *Case in Transit* and “*Others*”, i.e., *all cases other than Transit*
- If a case ID is to be created against an unregistered person or a person registered in other State, Temporary ID (Temp ID) has to be created.
- Once a case ID is created, a case folder is created and the officer will be able to work upon it, e.g., *calling for information from taxpayer, issue of summons, issue of various notices/communications, view replies from taxpayers, attach references, issue SCN etc.*
- At any point of time, there will be only one officer with whom the case will appear as pending and can be worked upon.
- Option is also available to add multiple/additional officers in a Case ID. This is useful in following scenarios:

- (iii) at the time of issue of authorisation in INS-01 when searches/inspections are conducted at various locations by multiple teams of officers, the team leader can upload report reg. results of search, supporting documents etc.
 - (iv) to seek assistance of another enforcement officer as part of investigation and enable him to upload his inputs, remarks, result of enquiry etc.
- Whenever any actions are taken by an officer in a case, the same will appear as alerts for the superior officer in 'My Tasks'. The entire case folder will be available for VIEW. However, no action can be taken by the said superior officer.

3. Inspection/Visit of Unregistered Entities (pursuant to survey etc.):

- **Navigation:** *Log in > Statutory Functions > Enforcement > Initiate New Case > Click Here to Create Temp ID > You can create Temp ID for the unregistered entity; based on Temp ID, you can create new Case ID; seek authorisation in INS-01 to inspect the premises*
- Based on survey of a particular area or otherwise, Enforcement officer may have reasons to believe that certain persons/entities are required to get registration but failed to do so. To make further enquiries, the officer may be required to visit/inspect those entities.
- In such scenarios, Enforcement officer may create Temp IDs for those entities and subsequently create new Case IDs and then visit/inspect their premises. *For the online procedure to seek authorisation for such visit/inspection, see step no. 6 below (Inspection/Search at place of business (Section 67))*

4. Notice calling for Information from registered taxpayer or unregistered third party & seek appearance in person:

Navigation: *Log in > Statutory Functions > Enforcement > Pending Cases > Enter Case Folder > Notices > Issue Notice > Notice Calling for Information*

- **Enforcement Officers can direct the *registered taxpayer / unregistered third party* to provide specific information.**
- The enforcement officer, as part of calling for information from taxpayer, can also seek his appearance in person to provide evidence or to record statement etc.
- Once issued, the communication/notice appears in the '***View Additional Notices & Orders***' section of dashboard of the registered Taxpayer / Temp ID holder, along with attachment, if any uploaded.
- An e-mail with attachment of "Notice Calling Information" will also be sent to the registered Taxpayer / Temp ID holder, on the e-mail ID entered at the time of creation of case ID.
- The taxpayer/Temp ID holder can submit reply with DSC or EVC. DSC option is mandatory for Company and LLP.
- Once Registered Taxpayer / Temp ID holder files reply to the notice, such response will automatically get linked to the concerned Case ID and starts appearing for concerned officer. It can be viewed from *Statutory Functions > Enforcement > Pending Cases > SEARCH > Case Details > REPLIES*. It will also be available in 'My Tasks'. The taxpayer can access the filed Replies by following this navigation: *Services > User Services > View Additional Notices/Orders > View > Case Details > REPLIES*

- To issue various notices/communications offline to third party/ persons other than Taxpayers, templates of all Enforcement related Notices are made available for download on the BO Portal.
- In case the reply is received offline or by e-mail from the third party, the same can also be uploaded by the enforcement officer in 'Reference' folder.
- There is also option for officer to upload reply from third party by clicking on 'Upload Reply' link against the respective notice and Choose 'Third Party' under 'Reply By' drop down on the reply screen.
- Reminders for issued communications can also be sent;

5. Issuing Summon:

- **Navigation:** *Log in > Statutory Functions > Enforcement > Pending Cases > Enter Case Folder > Notices > Issue Notice > Notice to Summon*

- **Enforcement officer may issue summons to the taxpayer or third party to present in person or through authorized representative for providing**

evidence or to record a statement or to furnish any documents/information etc.

- Summon to any third party not registered in the system cannot be sent through system and has to be served offline, manually;
- In case the officer wants to adjourn the appearance, he can issue a fresh notice with notice type selected as “Notice for Adjournment of Summon”. There is a field to capture as to who had requested for adjournment.
- The Proceedings pursuant to summon can be recorded in ‘*Summon Proceedings*’ under Proceedings tab.
- The taxpayer will view the notice by downloading/viewing the document in the ‘Action’ column.

6. Recording Statement:

Navigation: *Log in > Statutory Functions > Enforcement > Pending Cases > Enter Case Folder > Proceedings > Add Proceedings > Summon Proceedings*

- When the taxpayer/unregistered person appears in response to summons or a Personal Hearing Notice, sometimes, a statement will be recorded. Details of such statement can be entered/captured in ‘*Summon Proceedings*’ under Proceedings tab. The recorded statement can be uploaded as attachment (mandatory).
- If taxpayer furnishes any documents etc., the same can be uploaded in the system in ‘References’ folder.

7. Inspection/Search at place of business (Section 67):

➤ **Navigation:** *Log in > Statutory Functions > Enforcement > Pending Cases > Enter Case Folder > Information Request*

- In some Cases, during the course of investigation, it may be required to inspect/search the business premises and seize any goods/records etc.
- All statutory INS-series forms prescribed under GST Rules are provided in the Module: *Authorisation to Search, Order of seizure, Order of prohibition, Capturing details of bond for release of seized goods, Order for release of*

goods/things of perishable or hazardous nature. In addition to these, other forms useful in search/seizure proceedings such as *Order for release of Goods, Panchnama, Order of Release of Security etc.* are also provided.

Procedure to Issue Authorisation (INS-01) and uploading panchnama/report:

- Officer requiring authorisation will assign the case to the Proper Officer (JC & above) using 'Propose/Assign' tab and by selecting 'Assignment Type' as '**Seeking Approval**'. Relevant documents justifying search/inspection can be added as attachments, for perusal of proper officer and for future reference.
- Authorisation for Inspection/Search in INS-01 can be granted by Proper Officer (JC & above) by accessing: Information Request > Add Information Request > INS01 AUTHORISATION FOR INSPECTION OR SEARCH
- Proper Officer after issuing INS-01 **needs to assign case back** to case-handling officer; The officer nominated as 'Team Head' in INS-01 will be enabled to view case folder selectively, i.e. to view the INS-01 issued and to upload panchnama and other details using 'Information Response' tab
- Case-handling officer can view the panchnama/search proceedings using 'Information Response' tab

8. Detention, Seizure and Confiscation of Goods in Transit (Section 68, 128/129):

- All statutory processes involved in Interception, Detention or Seizure and Confiscation of Goods/Conveyance in transit (i.e., Section 68 & 129/130 of SGST/UTGST Act) and as provided in the interception-related Circular are provided in the module:

- capturing statement of owner/transporter (MOV-01)*
- order authorising physical verification / inspection (MOV-02)*
- Order for extension of time for inspection (MOV-03)*
- uploading physical verification report, (MOV-04)*
- issue of detention order, (MOV-06)*
- issue of demand notice (MOV-07)*
- issue of demand order (MOV-09)*
- issue of confiscation notice (MOV-10)*
- issue of confiscation order (MOV-11)*
- capture of details of bond & BG furnished for release of detained goods/conveyance (MOV-08)*
- Issue of order for release of goods/conveyance (MOV-05)*

- **Navigation:** *Log in > Statutory Functions > Enforcement > Pending Cases > Enter Case Folder > Notices / Proceedings / Orders (based on nature of form)*

9. Uploading Preliminary Report:

- **Navigation:** *Log in > Statutory Functions > Enforcement > Pending Cases > Enter Case Folder > Proceedings > Preliminary Report*

The screenshot displays the 'Goods and Services Tax' enforcement module interface. At the top, the header shows 'Goods and Services Tax' and 'Allahabad Sector-1, Uttar Pradesh'. Below the header, there's a navigation bar with options like 'Inbox', 'Registration', 'Payments', 'Services', 'Help', 'Grievances', 'Refund', 'Statutory Functions', and 'e-Way Bill System'. The main content area is titled 'Case Detail' and shows case information: ARN/Case ID (AD090519000004H), GSTIN/UIN/Temporary ID (09AKAPT3785H1ZP), Legal Name (SHEETAL RAOSAHEB TAMBE), Status (MOV-11 issued), and Assigned To (STATE). A sidebar on the left lists various case actions: CASE DETAILS, NOTICES, REPLIES, PROCEEDINGS (highlighted), ORDERS, PROPOSE / ASSIGN, REFERENCES, INFORMATION REQUEST, and INFORMATION RESPONSE. The 'PROCEEDINGS' section is expanded, showing a list of proceedings with columns for Reference Number, Proceeding Date, and Action. The 'List of Proceedings' table includes entries for 'E OF G/C', 'PORT', 'N-IN-CHARGE', and 'SEIZED'. The 'Drafts' table shows a draft for 'INS-04 BOND FOR RELEASE OF GOODS SEIZED' with a reference number ZA090519000155P and a proceeding date of 16/05/2019. The 'Preliminary Report' option is highlighted with a red checkmark.

- Preliminary Report can be entered by case-handling officer to record/update the results of inspection/search conducted on taxpayer/Unregistered Dealer.
- In a case, where there was no inspection/search, the preliminary report can be used to enter details of key events during the investigation: *e.g. prima facie (approximate) liability found, prima facie no liability found in the case, details of arrests made, if any, key findings or new facts emerging from statement/s recorded etc.*
- The superior officer will be updated about the upload of preliminary report through 'My Tasks' and the superior officer can view the entire Case ID/folder (including Preliminary Report).
- After initiating a case, it is advisable for case-handling officer to upload Preliminary report after a certain period (e.g. 3 months from date of Case Creation). This is to ensure that the superior officers can be appraised about the progress of the case and enable them to give additional directions, if any. The list of cases where preliminary report is not uploaded beyond a certain period can be generated through MIS, so that superior officers can monitor and follow up cases.
- Final report can't be uploaded without submitting preliminary report.
- Preliminary report can be submitted only once for a Case ID.

10. Uploading Final Report:

- **Navigation: Log in > Statutory Functions > Enforcement > Pending Cases > Enter Case Folder > Proceedings > Final Report**

The screenshot displays the GST Enforcement Module interface. At the top, the header shows 'Goods and Services Tax' and 'Allahabad Sector-1, Uttar Pradesh'. The navigation bar includes links for 'Inbox', 'Registration', 'Payments', 'Services', 'Help', 'Grievances', 'Refund', 'Statutory Functions', and 'e-Way Bill System'. The main content area is titled 'Case Detail' and shows the following information:

- ARN/Case ID: AD090519000004H
- GSTIN/UPN/Temporary ID: 09AKAPT3785H1ZP
- Legal Name: SHEETAL RAOSAHEB TAMBE
- Status: MOV-11 Issued
- Assigned To: STATE

On the left, a sidebar menu lists various actions: CASE DETAILS, NOTICES, REPLY, PROCEEDINGS (highlighted), ORDERS, PROPOSE / ASSIGN, REFERENCES, INFORMATION REQUEST, INFORMATION RESPONSE, and CLOSE CASE.

The 'PROCEEDINGS' section shows a list of actions with a red checkmark next to 'FINAL REPORT':

- SUMMON PROCEEDINGS
- MOV-03 EXTENSION OF INSPECTION TIME
- MOV-01 STATEMENT OF OWNER/DRIVER/PERSON-IN-CHARGE
- FINAL REPORT** ✓
- MOV-04 PHYSICAL VERIFICATION REPORT
- PRELIMINARY REPORT
- INS-04 BOND FOR RELEASE OF GOODS SEIZED
- CLOSE CASE
- MOV-08 BOND FOR PROVISIONAL RELEASE OF G/C

Below this, there are two tables: 'List of Proceedings' and 'Drafts'.

Reference Number	Proceeding Date	Action
ZA090519000303U	24/05/2019	-NA-
ZA090519000296H	24/05/2019	-NA-
ZA090519000272R	23/05/2019	Attachment
ZA090519000132X	15/05/2019	-NA-

Reference Number	Proceeding Date	Attachments	Action
ZA090519000155P	16/05/2019	xyz	✖

- Final report can be entered by case-handling officer before closure of case (*where no liability was found or taxpayer had paid up all dues before issue of SCN*) or before issuing demand notice or before assigning the case to other enforcement officer. In final report, the officer can give the summary of investigation, key events in the Case, quantification of liability etc.
- A case can be closed without filing final report. However, before closure of case (*where no liability was found or taxpayer had paid up all dues before issue of SCN*) or before issuing demand notice or before assigning the case to other enforcement officer, it is advisable to enter final report **so that the detailed reasons for closure and any other insights into the case can be entered for record and reference.**
- The superior officer will be updated about the upload of final report through 'My Tasks' and the superior officer can view the entire Case ID/folder (including Final Report).
- Final report can't be uploaded without submitting preliminary report.
- Final report can be submitted only once for a Case ID

11. **Issue of Show Cause Notice (Demand Notice):**

- After creation of case ID and after detailed investigation, liability of tax, interest and penalty will be determined and intimated to taxpayer/entity. If the taxpayer doesn't respond or doesn't make full payment of the same, SCN has to be issued.
- Issue of SCN generally marks the end of enforcement/investigation proceedings.
- Navigation for issue of demand notice for cases of 'Goods in Transit': ***Log in > Statutory Functions > Enforcement > Pending Cases > Enter Case Folder > Notices > Issue Notice > Show Cause Notice***
- Navigation for issue of demand notice for cases "Other than Transit": ***Log in > Statutory Functions > Enforcement > Pending Cases > Enter Case Folder > Notices > Issue Notice > MOV-07 Notice***

Goods and Services Tax

Alahabad Sector-1, Uttar Pradesh

Inbox Registration Payments Services Help Grievances Refund Statutory Functions e-Way Bill System

Dashboard Enforcement Case Detail English

ARN/Case ID: AD090519000004H GSTIN/UIN/Temporary ID: 09AKAPT3785H1ZP Legal Name: SHEETAL RAO SAHEB TAMBE Status: MOV-11 issued Assigned To: STATE

CASE DETAILS

NOTICES

REPLIES

PROCEEDINGS

ORDERS

PROPOSE / ASSIGN

REFERENCES

INFORMATION REQUEST

INFORMATION RESPONSE

ISSUE NOTICE

MOV-10 NOTICE FOR CONFISCATION & LEVY OF PENALTY

SHOW CAUSE NOTICE

NOTICE TO SUMMON

NOTICE FOR PRODUCTION OF SUPPORTING DOCUMENTS

NOTICE CALLING INFORMATION

PERSONAL HEARING

DETENTION/SEIZURE MEMO

MOV-07 NOTICE UNDER SECTION 129(3) OF CGST ACT

REMINDER 3 - NOTICE CALLING

Issued Notices

Notice Number	Notice Issue Date	Notice Due Date	Adjournment Requested By	Action	Reply
00519000305Q	24/05/2019	31/05/2019	-NA-	dfhsdhsdf	Upload Reply
00519000302W	24/05/2019	31/05/2019	-NA-	Description	Upload Reply
00519000305BL	10/05/2019	10/05/2019	-NA-	-NA-	Upload Reply
005190000008Q	03/05/2019	03/05/2019	-NA-	abc	Upload Reply

Notice Drafts

Notice Issue	Notice Due	Adjournment
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MIS Report
Return Details
Payment Details
Registration Status

For cases other than transit

For cases involving goods in transit

12. Issue of Demand Order (Confirming or dropping liability proposed in SCN):

- Issue of demand notice (SCN) generally marks the end of enforcement/investigation proceedings. After this 'adjudication' of notice begins and results in issue of speaking order by proper officer.
- In cases of 'Goods in Transit', generally, the enforcement officer who initiated the case and issued notice only will be passing the adjudication order. Hence, the same is enabled in the module: **Log in > Statutory Functions > Enforcement > Pending Cases > Enter Case Folder > Orders > Issue Order > MOV-09 Order of Demand**

Goods and Services Tax

Alahabad Sector-1, Uttar Pradesh

Inbox Registration Payments Services Help Grievances Refund Statutory Functions e-Way Bill System

Dashboard Enforcement Case Detail English

ARN/Case ID: AD090519000004H GSTIN/UIN/Temporary ID: 09AKAPT3785H1ZP Legal Name: SHEETAL RAO SAHEB TAMBE Status: MOV-11 issued Assigned To: STATE

CASE DETAILS

NOTICES

REPLIES

PROCEEDINGS

ORDERS

PROPOSE / ASSIGN

REFERENCES

INFORMATION REQUEST

INFORMATION RESPONSE

ISSUE ORDER

ORDER OF RELEASE OF GOODS

MOV-02 ORDER FOR PHYSICAL VERIFICATION OF G/C

ORDER OF RELEASE OF SECURITY

MOV-11 ORDER OF CONFISCATION

GST INS-03 ORDER OF PROHIBITION

MOV-06 DETENTION ORDER

GST INS-02 ORDER OF SEIZURE

INS-05 ORDER TO RELEASE GOODS (HAZARDOUS/PER.)

MOV-05 RELEASE ORDER

Issued Orders

Order Number	Order Issue Date	Order Due Date	Payment Due Date	Action	Reply
000306O	24/05/2019	-NA-	30/05/2019	DRC-07 Summary of the order DRC-08 Summary of Rectification Withdrawal Order	Upload Reply
000304S	24/05/2019	-NA-	31/05/2019	Description DRC-07 Summary of the order	Upload Reply
000301Y	24/05/2019	30/05/2019	-NA-	Description	Upload Reply
000299B	24/05/2019	-NA-	-NA-	-NA-	Upload Reply

MOV-09 Order of Demand ✓

MIS Report
Return Details
Payment Details
Registration Status

- In case of Enforcement Cases ‘other than transit’ (section 67), the case needs to be referred to proper officer for adjudication.

Using ‘**Add Recommendation**’ Option under ‘Propose/Assign’ tab, a case, after issue of SCN, can be assigned to proper officer (e.g. Assessment Officer) for adjudication. **Log in > Statutory Functions > Enforcement > Pending Cases > Enter Case Folder > Propose/ Assign > Assign Case > Add Recommendation**

Dashboard > Enforcement > Case Detail

English

ARN/Case ID	GSTIN/UIN/Temporary ID	Legal Name	Status	Assigned To
AD260619000036C	26DBGPS3091K522	ganesan sasikumar	Case pending	STATE

CASE DETAILS
NOTICES
REPLIES
PROCEEDINGS
ORDERS
PROPOSE / ASSIGN
REFERENCES
INFORMATION REQUEST
INFORMATION RESPONSE

MIS Report
Return Details
Payment Details
Registration Status

Indicates mandatory fields

Assign To*
Select

Jurisdiction*
Select

Name of Assessment Officer*
Select

Assignment Type*
Select

Due Date
DD/MM/YYYY

Attachments

Enter Document Description

Choose File No file chosen

Only PDF or JPEG file format is allowed.
Maximum file size for upload is 5MB.
Maximum 4 supporting documents can be attached.

If the same enforcement officer is the proper officer to adjudicate the Case, the role of ‘Assessment & Adjudication’ can be assigned to the enforcement officer; the case can be assigned to self (as assessment officer); then the case can be picked up, create a new case ID in assessment module and proceed to pass adjudication order.

13. Closure of Case:

Log in > Statutory Functions > Enforcement > Pending Cases > Enter Case Folder > Proceedings > Close Case

➤ Generally, a case will be closed in either of the following scenarios:

- Where no liability or contravention is found in the Case
- on full payment of determined liability / dues by taxpayer
- on issue of demand notice (*or order, as per the practice in the State*) for the full amount determined
- Where determined amount was partially paid and demand notice (*or order, as per the practice in the State*) was issued for the remaining amount

➤ Before closure of the case, it is advisable to enter ‘final report’ so that the detailed reasons for closure and any other insights into the case can be entered by officer for record.

➤ Approval of superior officer may be required before closing a case. To seek such approval, the case-handling officer can assign the case to superior officer using ‘Propose/Assign’ tab and by selecting “For Review” and the superior officer can convey his approval/disapproval, with comments, if any, by assigning the case back by using ‘Propose/Assign’ tab and by selecting “Post Review” and by entering ‘Review Comments’. If any specific description is to be given in ‘Assignment Type’, the dropdown option, ‘Others’ can also be selected.

- There is no linkage between filing final report and closure of a case. A case can be closed without filing final report. However, before closing a case, it is advisable to enter final report so that the detailed reasons for closure and any other insights into the case can be entered for record and reference.
- Once a case is closed, its status in system will be updated to "Case is closed". An intimation of the closure of the case will be sent to the immediate supervisor and is viewable in "My Tasks" section.

Other Processes in handling Enforcement Cases:

1. Assigning Case to other Enforcement Officer:

The screenshot displays the 'Goods & Service Tax (GST)' portal. The main content area is titled 'Case Detail' and shows the following information:

- ARN/Case ID:** AD200015000030C
- GSTIN/UIN/Temporary ID:** 26DBGPS3001K3Z2
- Legal Name:** ganesan saskikumar
- Status:** Case pending
- Assigned To:** STATE

On the left, a sidebar menu includes options like 'CASE DETAILS', 'NOTICES', 'REPLIES', 'PROCEEDINGS', 'ORDERS', and 'PROPOSE / Assign' (which is highlighted). Below the menu, there are sections for 'REFERENCES' and 'INFORMATION REQUEST'.

The main form area contains the following fields:

- Assign To*:** A dropdown menu with 'Select' as the current option.
- Jurisdiction*:** A dropdown menu with 'Select' as the current option.
- Name of Officer*:** A dropdown menu with 'Select' as the current option.
- Assignment Type*:** A dropdown menu with 'Select' as the current option. The dropdown list is open, showing options: 'For processing', 'For Review', 'Requisition for Assistance', 'Approval Provided', 'Request Rejected', 'Reply on Report', 'Request for Survey', 'Extension of Time', 'Seeking Approval', 'Post Review', 'Survey Approved', and 'Others'.
- Due Date:** A date field with a calendar icon, showing 'DD/MM/YYYY'.

At the bottom right, there are instructions: 'Only PDF or JPEG file format is allowed.', 'Maximum file size for upload is 3MB.', and 'Maximum 4 supporting documents can be attached.' The Windows taskbar at the bottom shows the date as 28-06-2019 and time as 11:44.

- Under “**Propose/Assign**” tab in the Case ID folder, using ‘**Propose/Assign**’ option, an enforcement case can be assigned to any other enforcement officer. This feature is useful in certain scenarios such as *getting search authorisation in INS-01 from superior officer, getting specific approval (if required) to survey any area, getting approval from superior officer before closing a case (if needed), getting extension of time in MOV-03 (for inspection of goods/conveyance beyond 3 working days), requisitioning assistance from other enforcement officer, transferring the case to another enforcement officer (based on specific direction of Commissioner or Superior Officers) etc.*

- Once assigned, the Case ID is removed from the Pendency of Assignor Enforcement Officer and starts appearing in 'Pending Cases' list of the Assignee Enforcement Officer. An alert appears in Assignee EO's "My Tasks" and also an e-mail will be sent on his/her registered e-mail ID. The immediate supervisor of the Assignee Enforcement Officer will also be intimated about the assignment by way of an e-mail alert. The Status of Case ID will be "Case Pending for Processing".
- In all these cases, the case-handling officer has to 'assign' the case to relevant officer. Once this is done, the case ceases to appear in his log in and the officer to whom the case is assigned will be able to view and work upon the Case. Using relevant forms or by way of remarks/attachment, the officer can **provide approval/comments and 'assign' back the case** to original officer, using the same 'Propose/Assign' option and by selecting appropriate assignment reason.
- Case initiated by an Enforcement Officer can be assigned to another Enforcement Officer as per the following rules:

Sl. No.	Assignor (Case Assigned by)	Assignee (Case Assigned To)
1	HQ Enforcement Officer, after initiating the case, <i>can assign it to</i>	"Zonal/ Divisional Enforcement Officer" Or "Circle Enforcement Officer" Or "Ward Enforcement Officer"
2	Zonal/ Divisional Enforcement Officer of one zone, after initiating the case, <i>can assign it to</i>	"Zonal/ Divisional Enforcement Officer of another zone" Or "Circle Enforcement Officer of the same zone" Or "Ward Enforcement Officer of the same zone"
3	Circle Enforcement Officer of one zone, after initiating the case, <i>can assign it to</i>	"Circle Enforcement Officer of another circle but within the same zone" Or "Ward Enforcement Officer of the same zone"
4	Ward Enforcement Officer of one zone, after initiating the case, <i>can assign it to</i>	"Ward Enforcement Officer of the same circle"

Note: Circle Enforcement Officer of one zone cannot assign the case to Circle Enforcement officer of some other Zone & Ward Enforcement Officer of one zone/circle cannot assign the case to another Ward Enforcement officer of some other zone/circle.

2. Transferring Enforcement Case to other Module/Wing:

The screenshot displays the 'Case Detail' page for a specific case. The top navigation bar includes 'Inbox', 'Services', 'Help', 'Grievances', 'Statutory Functions', and 'e-Way Bill System'. The main header shows the case details: ARN/Case ID (AD2006190000041), GSTIN/UDN/Temporary ID (2600GP53091K522), Legal Name (ganesan sashikumar), Status (Case pending), and Assigned To (STATE). A sidebar on the left contains a menu with options: CASE DETAILS, NOTICES, REPLIES, PROCEEDINGS, ORDERS, PROPOSE / ASSIGN (highlighted), REFERENCES, INFORMATION REQUEST, and INFORMATION RESPONSE. The main content area is divided into two sections. The top section contains dropdown menus for 'Assign To' and 'Jurisdiction', a 'Due Date' field, and a 'Name of Assessment Officer' dropdown. The bottom section has an 'Assignment Type' dropdown with options: Select, For Processing, Request for Assistance, and Others. Below this is a text area for 'Enter Document Description' and a 'Choose File' button. A note at the bottom right states: 'Only PDF or JPEG file format is allowed. Maximum file size for upload is 5MB. Maximum 4 supporting documents can be attached.'

- Under “**Propose/Assign**” tab in the Case ID folder, using ‘**Add Recommendation**’ Option, a case can be recommended/transferred to any other module/wing (e.g. to Audit or Assessment etc.). This may be required in certain cases where Commissioner or a senior officer decides that an enforcement case may be transferred and dealt by jurisdictional/assessment officer or the case may be referred to Audit for detailed examination of financial records etc.
- Further, in other than transit cases (Section 67), after issue of demand notice (SCN), the ‘**Add Recommendation**’ option can be used to refer the Case to proper officer (e.g. Assessment Officer) for adjudication. The (Assigned) Assessment Officer will be intimated about the assignment by an alert reflected in “**My Tasks**” and also by an e-mail alert.
- The assessment officer can view such recommended cases by following this navigation: *Statutory Functions > Assessment/Adjudication > Recommendations > Search Option*. The new officer can pick up the case, create a new case ID in assessment module and proceed to pass adjudication order. The Assessment Officer will be able to view the entire Enforcement Case Detail folder of the recommended case, with all its details. (*Note: In case the case-handling enforcement officer himself is the proper officer to adjudicate the Case, the role of ‘Assessment & Adjudication’ can be assigned to the enforcement officer and the case can be assigned to himself (as assessment officer).*)

3. Acting upon Cases referred from Other Modules:

- *Log in > Statutory Functions > Enforcement > Cases referred from Other Modules*

Dashboard > Enforcement > Recommendation from Other Module

English

ARN/Case ID: Enter ARN/Case ID

GSTIN/UIN/Temporary ID: Enter GSTIN/UIN/Temporary ID

Status: Select

Recommendation Received From: Adjudicating/Authority

From Date: DD/MM/YYYY

To Date: DD/MM/YYYY

RESET SEARCH

Select	S.No	ARN/Case ID	GSTIN	Legal Name	Trade Name	Referring Module	Re
	1	AD260619000036C	26DBGPS3091K5Z2	ganesan sasikumar	clothes	Adjudicating/Authority	10/
	2	AD260619000007D	26DBGPS3091K5Z2	ganesan sasikumar	clothes	Adjudicating/Authority	04/
	3	AD260619000005H	26DBGPS3091K5Z2	ganesan sasikumar	clothes	Adjudicating/Authority	04/
	4	AD260619000003L	26DBGPS3091K5Z2	ganesan sasikumar	clothes	Adjudicating/Authority	04/

REJECT ACCEPT

- Any cases referred from other modules can be searched and viewed as list, by following above navigation.
- The contents of the referred case folder can be viewed by clicking the 'Case ID' hyperlink.
- The enforcement officer can select each referred case and "Accept" or "Reject" it. On clicking 'Accept', the officer will be taken to 'Initiate New Case' page with details like GSTIN, Address etc. auto-populated from the referred case. Case Source and Source Case ID will also get populated so that the source case and the enforcement case (being created) could be linked for future reference. Upon entering other details on the screen, a new enforcement Case ID can be created and can be worked upon further, like any other enforcement case.

4. Pre-GST Offence History

➤ **Navigation:** *Log in > Statutory Functions > Enforcement > Pre-GST Offence History*

The screenshot shows the 'Pre-GST Offence History' page of the Goods and Services Tax Network. The page has a dark blue header with the GST logo and 'Goods and Services Tax' text. Below the header is a navigation bar with links: Inbox, Registration, Payments, Services, Help, Grievances, Refund, Statutory Functions, and e-Way Bill System. The main content area has a title 'Pre-GST Offence History' and a sub-header 'RETRIEVE SAVED RECORD / ADD NEW OFFENCE RECORD'. Below this is a search form titled 'Search Pre-GST Offences' with fields for 'Case ID', 'GSTIN/ Temp ID/ UIN', 'Period From', and 'Period To'. A red asterisk indicates mandatory fields. A yellow circle highlights the 'SEARCH' button. The footer contains copyright information, site last updated date, and a link to report a problem.

➤ **The module also provides for building a historical database of Pre-GST offence cases/penal actions/prosecutions/arrests against a particular GSTIN (booked in pre-GST regime under earlier laws, viz., Central Excise / Service Tax / State VAT laws). The database is also searchable.**

➤ Details of registrations under earlier laws, details of case numbers, prosecution and arrest details, details of related parties to the case etc. are captured.

➤ These details can be entered by HQ/Zonal/Divisional/Circle/Ward Enforcement Officer.

➤ The Use case also provides search facility for officers to search for case details, if any, against a particular GSTIN.

➤ Once details are uploaded, this utility is useful for officers to know about the past record/profile of the taxpayers in pre-GST regime.

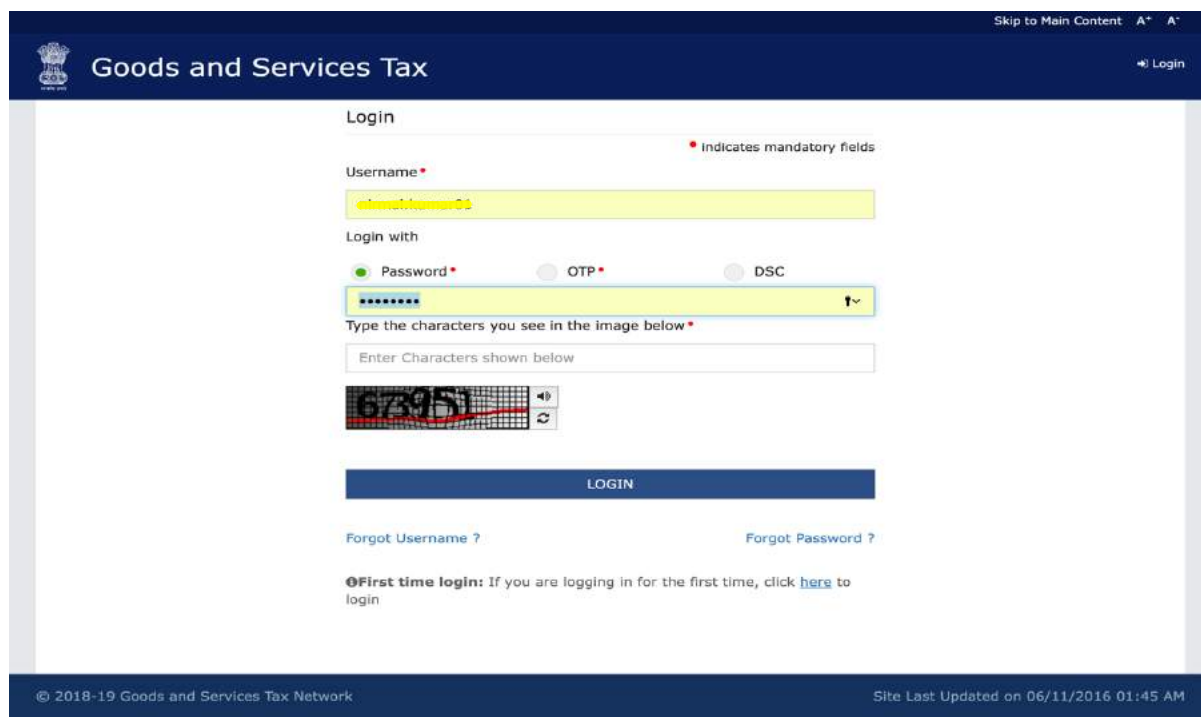
➤ The entered details are not linked to any case ID.

APPENDIX

Enforcement Module - Key Screens

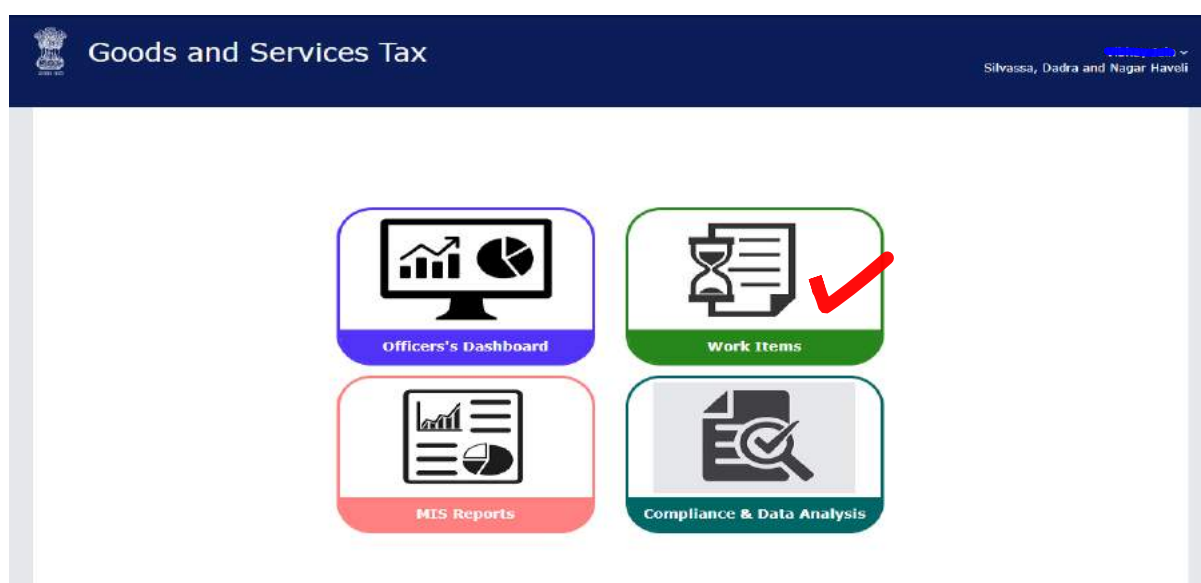
Section-A – Log in & Dashboard

Log in Page:

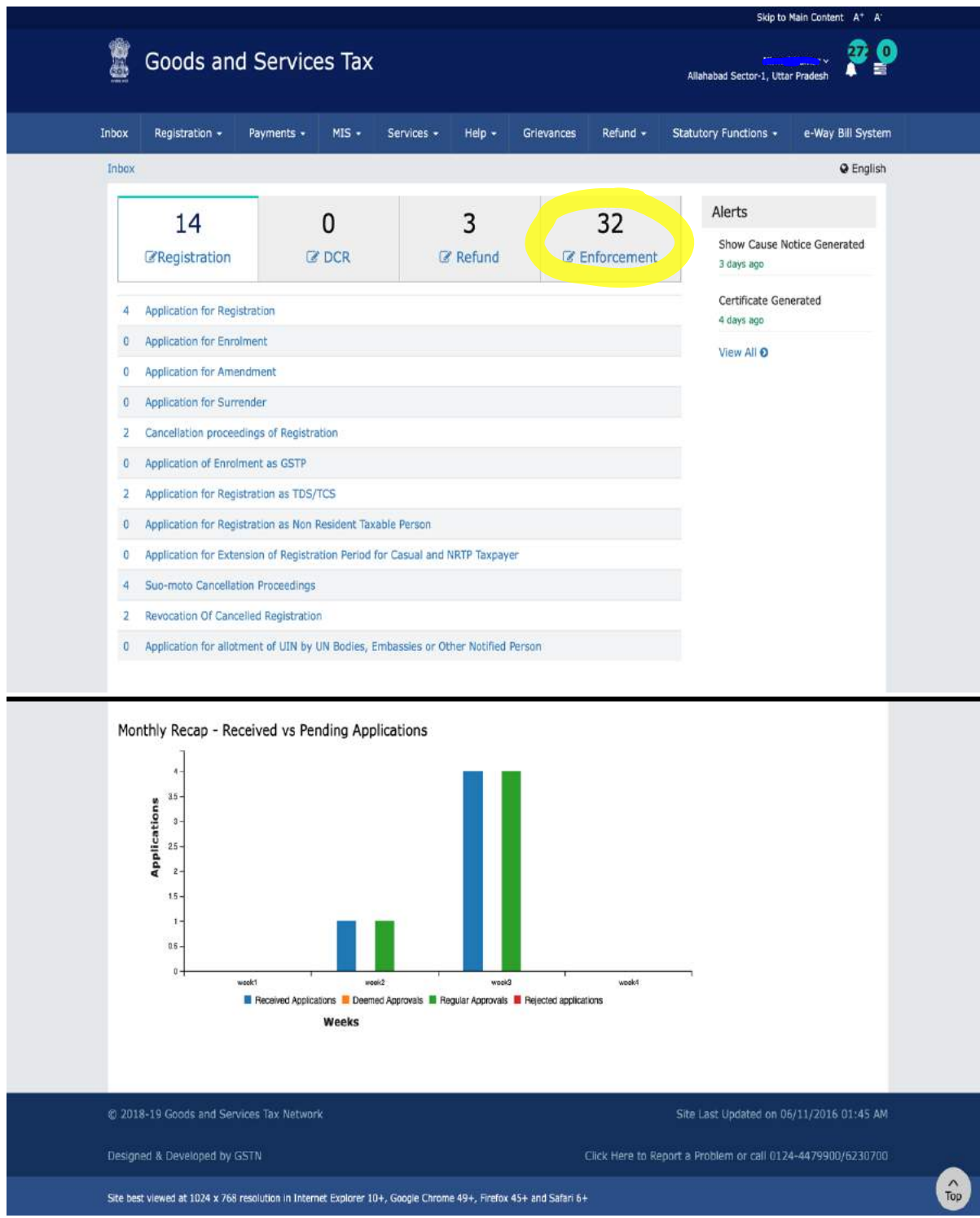


The screenshot shows the login interface for the Goods and Services Tax Network. The header includes the logo and the text "Goods and Services Tax" with a "Login" link. The main form area is titled "Login" and includes a note "Indicates mandatory fields". It features a "Username" field, a "Login with" section with radio buttons for "Password", "OTP", and "DSC", and a "Type the characters you see in the image below" field. A "LOGIN" button is at the bottom. Links for "Forgot Username ?" and "Forgot Password ?" are provided. A note at the bottom states: "First time login: If you are logging in for the first time, click [here](#) to login". The footer contains the copyright notice "© 2018-19 Goods and Services Tax Network" and the date "Site Last Updated on 06/11/2016 01:45 AM".

Landing Page:



Dashboard Tabs:



Enforcement Dashboard:

Goods and Services Tax

Allahabad Sector-1, Uttar Pradesh

Inbox

14 Registration

1 DCR

3 Refund

34 Enforcement

26 Pending Enforcement cases

7 Disposed Enforcement cases

1 Pending Enquiries

0 Disposed Enquiries

Note:
For more actionable items, alerts and updates, you can view 'My Tasks'

Alerts

Alert to tax official for processing of Field visit
10 hours ago

Alert to tax official for processing of Field visit
10 hours ago

Alert to tax official for processing of Field visit
1 day ago

[View All](#)

List of Pending Enforcement Cases

Goods and Services Tax

Allahabad Sector-1, Uttar Pradesh

Dashboard > **Enforcement** > **Pending Cases**

Search

ARN/Case ID: Enter ARN/Case ID

GSTIN/UIN/Temporary ID: Enter GSTIN/UIN/Temporary ID

Status: Select

From Date: DD/MM/YYYY

To Date: DD/MM/YYYY

SEARCH

All existing ARNs/Case IDs for a particular GSTIN are shown below. You can take action by selecting any particular ARNs/Case IDs.

List of Application/Case Reference Numbers (ARNs)

ARN/Case ID	GSTIN/UIN/Temporary ID	Legal Name	Trade Name	Case Initiation Date	Case Title	Status	Case Related to movement of goods/conveyance	Vehicle/C Number
AD090619000010M	09AJIPA1572E3ZH	ANGAD JASBIRSINGH ARORA	-NA-	18/06/2019	1231	Case pending	Yes	1
AD0906190000095	09AJIPA1572E3ZH	ANGAD JASBIRSINGH ARORA	-NA-	18/06/2019	abc	Case pending	Yes	1
		CHIRANJIB				MOV-10		

Section-B - Items under Enforcement Module: (Statutory Functions > Enforcement)

1. Make Enquiry (before Case Creation):

Goods and Services Tax
Allahabad Sector-1, Uttar Pradesh

You can make preliminary enquiries with other officers before creating a new case

Statutory Functions

- Assessment/Adjudication
- Demand and Collection Register
- Quick Links
- My Tasks
- Cause List
- LUT
- Advance Ruling
- Enforcement

Pending Cases

- Initiate New Case
- Pending Enquiry
- Cases Referred from other Modules

Enquiry before/after case creation

Pre-GST Offence History

11 hours ago

Alert to tax official for processing of Field visit
11 hours ago

Alert to tax official for processing of Field visit
1 day ago

View All

Monthly Recap - Received vs Pending Applications

Goods and Services Tax
Allahabad Sector-1, Uttar Pradesh

Dashboard **Enquiry** **Initiate Enquiry-before case creation**

Enquiry From *

- Model 1 State
- CBIC
- Model 2 State

Enquired State *

Select

Enquiry Required From *

Select

GSTIN/Temp ID in this jurisdiction

Enter GSTIN/Temp ID

Enquiry Reason *

Select

Enquiry/ Inspection Required *

Attachments

Enter Document Description

Choose File no file selected

Only PDF or JPEG file format is allowed.

Maximum file size for upload is 5MB.

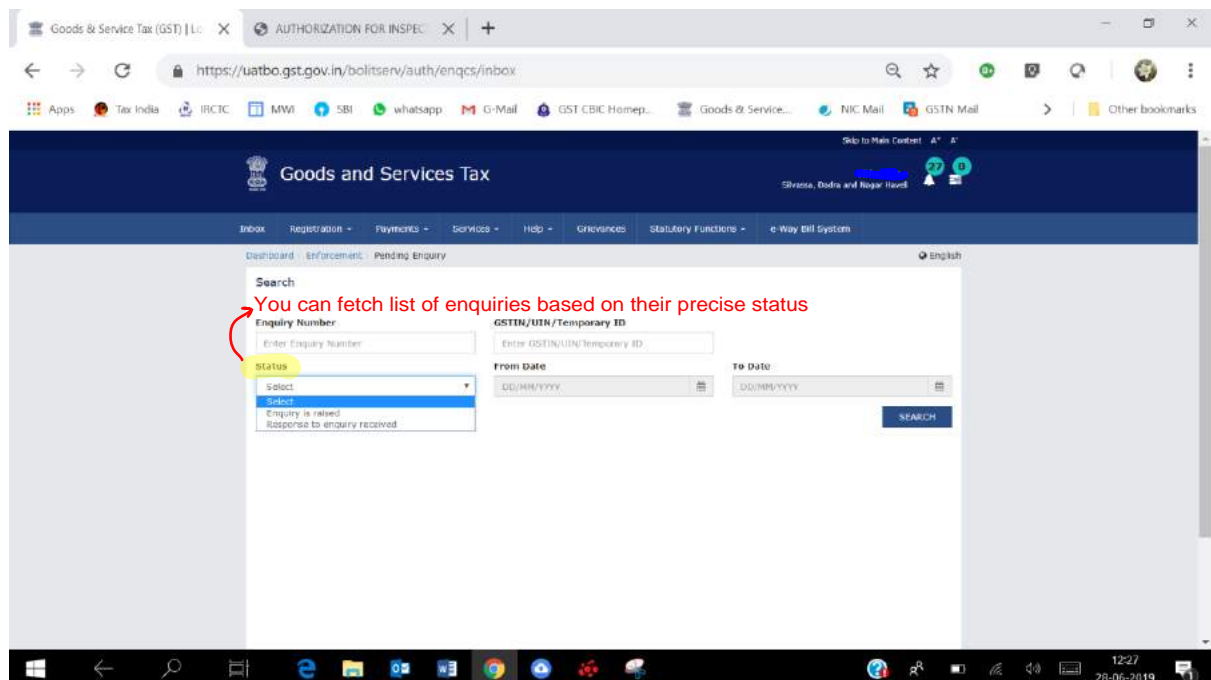
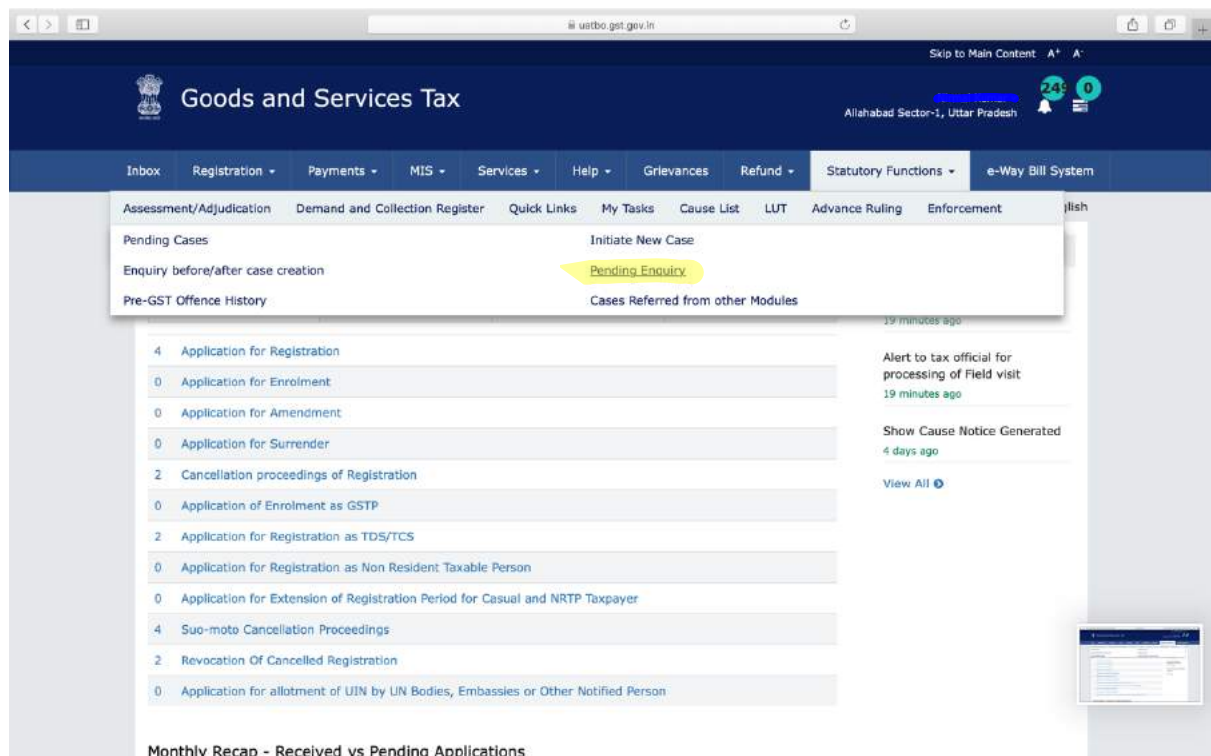
Maximum 4 supporting documents can be attached.

CREATE

© 2016-17 Goods and Services Tax Network
Designed & Developed by GSTN

Site Last Updated on 06/11/2016 01:45 AM
Click Here to Report a Problem or call 0124-4479900/6230700

2. (i) View Enquiries (Raised by User-Officer):



(ii) View Enquiries (Received by User-Officer):

The screenshot shows the 'Goods and Services Tax' portal. The user is logged in as 'Srivasa, Dada and Rajar Hand'. The 'Task List' is displayed with the following data:

Select	ARN/TRN/Case ID	Reference ID	Case Type	Task Description	Date
<input type="checkbox"/>	AD2606190000711	NA	ENQUIRY CASE	Please respond to Enquiry number AD2606190000711 raised on 26/06/2019	26/06/2019
<input type="checkbox"/>	AD260519000060N	NA	APPEAL	Application submitted	27/05/2019
<input type="checkbox"/>	AD261218000096F	NA	Appeal by Tax Department	Appeal Submitted	24/12/2018
<input type="checkbox"/>	AD261218000095H	ZA26121800003811	Appeal by Tax Department	Appeal order passed	24/12/2018
<input type="checkbox"/>	AD261218000095H	ZA26121800003803	Appeal by Tax Department	Hearing notice issued	24/12/2018
<input type="checkbox"/>	AD261218000095H	NA	Appeal by Tax Department	Appeal Submitted	24/12/2018
<input type="checkbox"/>	AD261218000093L	ZA26121800003765	Appeal by Tax Department	Appeal order passed	24/12/2018

The screenshot shows the 'Goods and Services Tax' portal. The user is logged in as 'Srivasa, Dada and Rajar Hand'. The 'Task List' is displayed with the following data:

Select	ARN/TRN/Case ID	Reference ID	Case Type	Task Description	Date
<input type="checkbox"/>	AD260419000026F	ZA2604190000175D	GOODS CONVEYANCE ENF CASE	The Information requested by Gyanendra Prakash Dwivedi	22/04/2019
<input type="checkbox"/>	AD2606190000711	NA	ENQUIRY CASE	Please respond to Enquiry number AD2606190000711 raised on 26/06/2019	26/06/2019
<input type="checkbox"/>	AD260519000011Q	NA	ENQUIRY CASE	Please respond to Enquiry number AD260519000011Q raised on 03/05/2019	03/05/2019
<input type="checkbox"/>	AD260519000011Q	NA	ENQUIRY CASE	Please respond to Enquiry number AD260519000011Q raised on 03/05/2019	03/05/2019
<input type="checkbox"/>	AD261218000096F	NA	Appeal by Tax Department	Appeal Submitted	24/12/2018
<input type="checkbox"/>	AD261218000095H	ZA26121800003811	Appeal by Tax Department	Appeal order passed	24/12/2018
<input type="checkbox"/>	AD261218000095H	ZA26121800003803	Appeal by Tax Department	Hearing notice issued	24/12/2018

3. Initiate New Case:

The screenshot displays the GST portal interface. The top navigation bar includes links for 'Inbox', 'Registration', 'Payments', 'MIS', 'Services', 'Help', 'Grievances', 'Refund', 'Statutory Functions', and 'e-Way Bill System'. The 'Statutory Functions' menu is expanded, showing options like 'Assessment/Adjudication', 'Demand and Collection Register', 'Quick Links', 'My Tasks', 'Cause List', 'LUT', 'Advance Ruling', 'Enforcement', and 'Pending Cases'. The 'Initiate New Case' option is highlighted under 'Pending Cases'. The main content area lists various applications for registration, cancellation, and extension, along with a 'Monthly Recap - Received vs Pending Applications' section.

Goods and Services Tax

Aliahabad Sector-1, Uttar Pradesh

Statutory Functions

Initiate New Case

Pending Cases

Enquiry before/after case creation

Pre-GST Offence History

Application for Registration

Application for Enrolment

Application for Amendment

Application for Surrender

Cancellation proceedings of Registration

Application of Enrolment as GSTP

Application for Registration as TDS/TCS

Application for Registration as Non Resident Taxable Person

Application for Extension of Registration Period for Casual and NRTP Taxpayer


Suo-moto Cancellation Proceedings

Revocation Of Cancelled Registration

Application for allotment of UIN by UN Bodies, Embassies or Other Notified Person

Monthly Recap - Received vs Pending Applications

New Case Creation Page:

**Goods and Services Tax**

Skip to Main Content A+ A-
Allahabad Sector-1, Uttar Pradesh 277 0

InboxRegistration ▾Payments ▾Services ▾Help ▾GrievancesRefund ▾Statutory Functions ▾e-Way Bill System

Dashboard > Enforcement > Initiate New CaseEnglish

For Unregistered Person [Click here to create Temp ID](#) * indicates mandatory fields

GSTIN/UIN/Temporary ID *
 GO

Trade Name

Address

Legal Name

Email

Mobile

GSTIN/UIN/Temporary ID (if present in other state)

Case Source

Case Source ARN

Case Type *
☐ Case related to movement of goods/conveyance
☐ Others

Case Title *

Case Initiation Reason *

Vehicle/Conveyance Number

In case others is selected

Date of Interception/Inspection

Time of Interception/Inspection

Place of Interception/Inspection

Attachments
Enter Document Description

Choose File no file selected

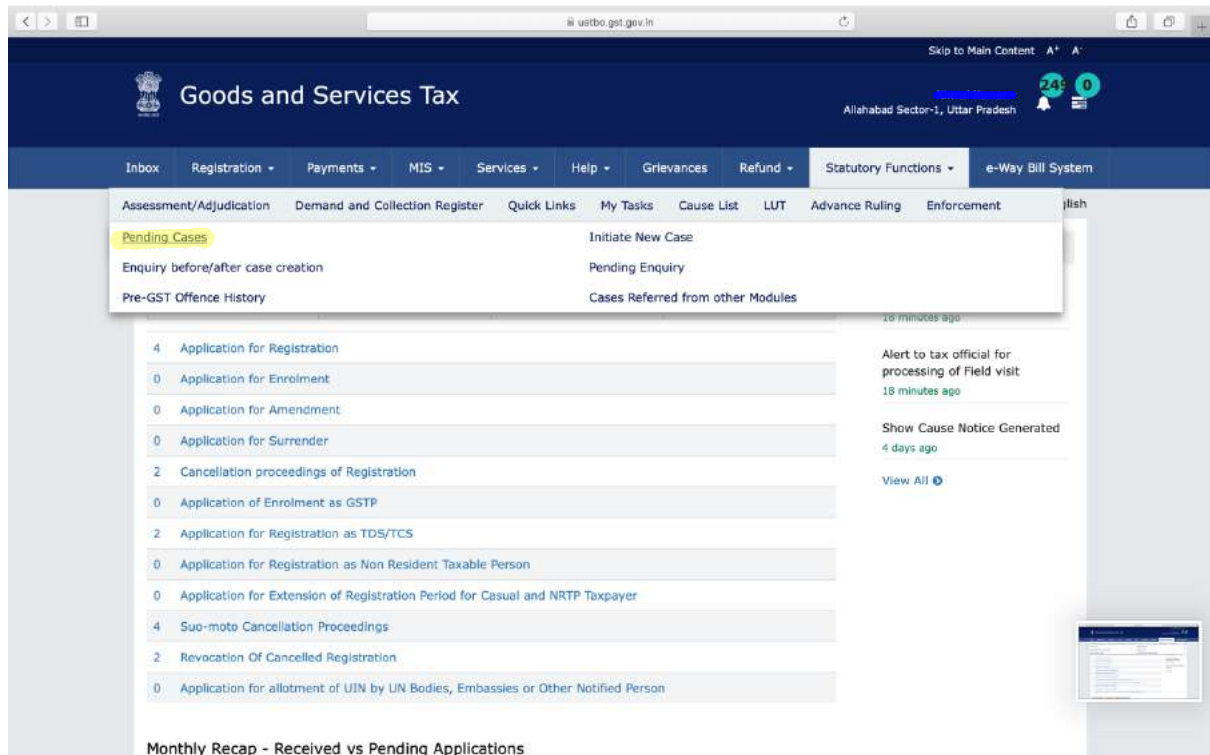
Only PDF or JPEG file format is allowed.

Maximum file size for upload is 5MB.

Maximum 4 supporting documents can be attached.

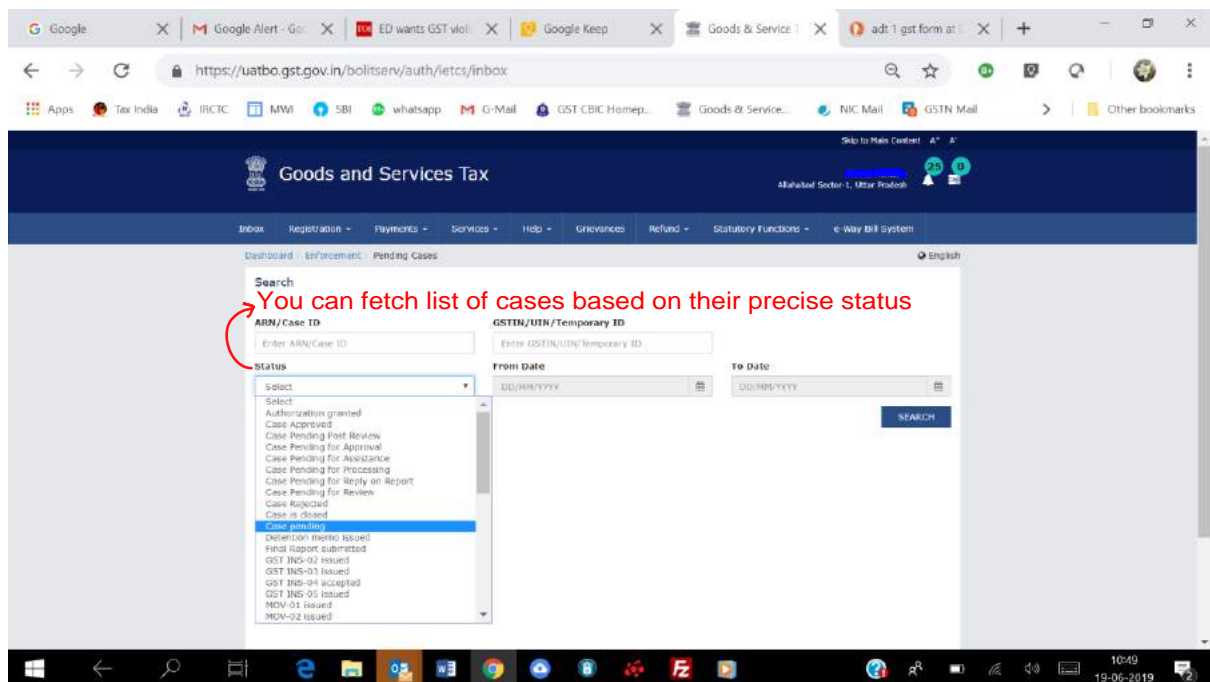
CREATE

4. View Cases:



The screenshot shows the 'Goods and Services Tax' portal interface. The 'Statutory Functions' menu is expanded, showing 'Pending Cases'. Below this, a list of cases is displayed, including 'Application for Registration', 'Application for Enrolment', 'Application for Amendment', 'Application for Surrender', 'Cancellation proceedings of Registration', 'Application of Enrolment as GSTP', 'Application for Registration as TDS/TCS', 'Application for Registration as Non Resident Taxable Person', 'Application for Extension of Registration Period for Casual and NRTP Taxpayer', 'Suo-moto Cancellation Proceedings', 'Revocation Of Cancelled Registration', and 'Application for allotment of UIN by UIN Bodies, Embassies or Other Notified Person'. A sidebar on the right shows alerts and notifications, including an alert to tax official for processing of field visit and a show cause notice generated.

Search Parameters: Case ID / GSTIN / Date Range / Case Status



The screenshot shows the 'Goods and Services Tax' portal interface. The search bar is highlighted with a red arrow and text: "You can fetch list of cases based on their precise status". The search parameters include ARN/Case ID, GSTIN/UIN/Temporary ID, From Date, and To Date. A dropdown menu for 'Status' is open, showing various case statuses like 'Select', 'Authorization granted', 'Case Approved', 'Case Pending for Review', 'Case Pending for Approval', 'Case Pending for Assistance', 'Case Pending for Processing', 'Case Pending for Reply on Report', 'Case Pending for Review', 'Case Rejected', 'Case is closed', 'Case pending', 'Detention Memo Issued', 'Final Report submitted', 'GST INS-02 issued', 'GST INS-03 issued', 'GST INS-04 accepted', 'GST INS-05 issued', 'MOV-01 issued', and 'MOV-02 issued'.

Status of Case ID	Action Taken on the Case ID that Results in this Status
Case Pending	<ul style="list-style-type: none"> When an Enforcement Officer creates a new Enforcement Case ID When the Immediate Supervisor reviews the Survey Request and sends it back to the concerned Enforcement Officer with feedback, where assignment type is 'Others'
Case Pending for Processing	<ul style="list-style-type: none"> When an Enforcement Officer assigns the Case ID to another Enforcement Officer for processing, where assignment type is 'For Processing' When an Enforcement Officer (Secondary User) submits response to the Information Request of the Primary User
Case Pending for Approval	When an Enforcement Officer assigns the New Case ID to his/her supervisor for seeking their approval, where assignment type is 'Seeking Approval'
Case Approved	When the Supervisor assigns the Case ID to the concerned officer, where assignment type is 'Approval Provided'
Case Rejected	<ul style="list-style-type: none"> When the Supervisor assigns the Case ID to the concerned officer, where assignment type is 'Request Rejected' When the Supervisor assigns the Case ID to the concerned officer rejecting his/her survey request, where assignment type is 'Request Rejected'
Survey Request Pending for Approval	When an Enforcement Officer assigns the Case ID to his/her supervisor for seeking their approval for Survey of an Unregistered Person, where assignment type is 'Request for Survey'
Request for Survey Approved	When the Supervisor assigns the Case ID to the concerned officer approving his/her survey request, where assignment type is 'Survey Approved'
Case Pending for Review	When an Enforcement Officer assigns the Case ID to his/her supervisor for seeking their approval on the uploaded Report, where assignment type is 'For Review'
Case Pending Post Review	When the Supervisor reviews the uploaded Report and sends it back to the concerned Enforcement Officer with feedback, where assignment type is 'Post Review'
Preliminary Report Submitted	When an Enforcement Officer submits Preliminary Report
Final Report Submitted	When an Enforcement Officer submits Final Report
Case is closed	When an Enforcement Officer closes the Enforcement Case ID
Information Request is submitted	When an Enforcement Officer submits information request to other officers (Secondary users)
Information Request is submitted	When an Enforcement Officer (Primary User) submits information request to other Officers (Secondary users)

Case Pending for Assistance	When an Enforcement Officer assigns the Case ID to another Enforcement Officer, where assignment type is 'Requisition for Assistance'
Case Pending for Reply on Report	When an Enforcement Officer assigns the Case ID to another Enforcement Officer, where assignment type is 'Reply on Report'
Request for Extension of Time Pending	When an Enforcement Officer assigns the Case ID to another Enforcement Officer, where assignment type is 'Extension of Time'
Notice for Adjournment of Summon issued	When an Enforcement Officer issues Notice for Adjournment of Summon to the Taxpayer or the Third Party
Notice for Summon issued	When an Enforcement Officer issues Notice for Summon to the Taxpayer or the Third Party
Notice for personal hearing issued	When an Enforcement Officer issues Notice for personal hearing to the Taxpayer or the Third Party
Notice for production of supporting docs	When an Enforcement Officer issues Notice for production of supporting docs to the Taxpayer or the Third Party
Notice issued	When an Enforcement Officer issues Notice to the Taxpayer or the Third Party
Other notice issued	When an Enforcement Officer issues other Notice to the Taxpayer or the Third Party
Reminder 1 Notice issued	When an Enforcement Officer issues Reminder 1 to the Taxpayer or the Third Party
Reminder 2 Notice issued	When an Enforcement Officer issues Reminder 2 to the Taxpayer or the Third Party
Reminder 3 Notice issued	When an Enforcement Officer issues Reminder 3 to the Taxpayer or the Third Party
Reply Received	When Reply is submitted by the Taxpayer or the Concerned Tax Official
Authorization granted	When an Enforcement Officer issues "INS-01-AUTHORISATION FOR INSPECTION" to the Secondary Users
Panchnama issued	When the Secondary User(s) file Panchnama and submit it to the Enforcement Officer (Primary User)
GST INS-02 Issued	When an Enforcement Officer issues "GST INS-02 ORDER OF SEIZURE" to the Taxpayer
GST INS-03 issued	When an Enforcement Officer issues "GST INS-03 ORDER OF PROHIBITION" to the Taxpayer
GST INS-04 Accepted	When an Enforcement Officer uploads the "Form INS-04 BOND FOR RELEASE OF GOODS SEIZED" on the GST Portal, which was submitted by the Taxpayer physically
GST INS-05 issued	When an Enforcement Officer issues "GST INS-05 ORDER OF RELEASE OF GOODS" to the Taxpayer on goods which are hazardous/perishable
Detention memo issued	When an Enforcement Officer issues "Detention/Seizure Memo" Notice to the Taxpayer or the Third Party on goods/books/documents/conveyance (when not in movement)
Order of Release of Goods issued	When an Enforcement Officer issues "Order of Release of Goods" to the Taxpayer or the Third Party after their satisfactory reply to the Detention/Seizure Memo
Order of Release of Security issued	When an Enforcement Officer issues "Order of Release of Security" to the Taxpayer or the Third Party after their satisfactory payment of the Tax/Interest/Penalty with regard to the seized goods.

Show Cause Notice issued	When an Enforcement Officer issues "Show Cause Notice" to the Taxpayer or the Third Party after their unsatisfactory reply to the Detention/Seizure Memo
MOV-1 issued	When an Enforcement Officer issues "MOV-01 STATEMENT OF OWNER/DRIVER/PERSON-IN-CHARGE" to the Taxpayer
MOV-2 issued	When an Enforcement Officer issues "MOV-02 ORDER FOR PHYSICAL VERIFICATION OF G/C" to the Taxpayer
MOV-3 issued	When an Enforcement Officer issues "MOV-03 EXTENSION OF INSPECTION TIME" to the Taxpayer
MOV-4 issued	When an Enforcement Officer issues "MOV-04 PHYSICAL VERIFICATION REPORT" to the Taxpayer
MOV-5 issued	When an Enforcement Officer issues "MOV-05 RELEASE ORDER" to the Taxpayer
MOV-6 issued	When an Enforcement Officer issues "MOV-06 DETENTION ORDER" to the Taxpayer
MOV-7 issued	When an Enforcement Officer issues "MOV-07 NOTICE UNDER SECTION 129(3) OF CGST ACT" to the Taxpayer
MOV-8 issued	When an Enforcement Officer issues "MOV-08 BOND FOR PROVISIONAL RELEASE OF G/C" to the Taxpayer
MOV-9 issued	When an Enforcement Officer issues "MOV-09 ORDER OF DEMAND - TAX & PENALTY" to the Taxpayer
MOV-10 issued	When an Enforcement Officer issues "MOV-10 NOTICE FOR CONFISCATION & LEVY OF PENALTY" to the Taxpayer
MOV-11 issued	When an Enforcement Officer issues "MOV-11 ORDER OF CONFISCATION" to the Taxpayer

Listing of Cases:

Goods and Services Tax

[Skip to Main Content](#)
A⁺
A⁻

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0

Allahabad Sector-1, Uttar Pradesh

[Inbox](#)
[Registration](#)
[Payments](#)
[Services](#)
[Help](#)
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[Refund](#)
[Statutory Functions](#)
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[Dashboard](#)
[Enforcement](#)
[Pending Cases](#)
English

Search

ARN/Case ID

GSTIN/UIN/Temporary ID

Status

From Date

To Date

ⓘ All existing ARNs/Case IDs for a particular GSTIN are shown below. You can take action by selecting any particular ARNs/Case IDs.

List of Application/Case Reference Numbers (ARNs)

ARN/Case ID	GSTIN/UIN/Temporary ID	Legal Name	Trade Name	Case Initiation Date	Case Title	Status	Case Related to movement of goods/conveyance	Vehicle/Number
AD0906190000087	09BUOPP973311ZP	CHIRANJIB PATRA	Patras	13/06/2019	GSTN	MOV-10 issued	Yes	1
AD090619000003H	09BZJPP3780P1ZD	MAYURKUMAR JITENDRABHAI PATEL	-NA-	04/06/2019	abc	MOV-06 issued	Yes	
AD090619000002J	09BYKPR1198B1Z5	Harsh Raj	-NA-	03/06/2019	GSTN	MOV-08 issued	Yes	AE
AD090519000063D	09AJIPA1572E2ZI	ANGAD JASBIR SINGH ARORA	-NA-	30/05/2019	Testing	MOV-06 issued	Yes	1123
AD0905190000477	09DZCP59126R2ZA	saurabh saxena	ALOKON TECH	14/05/2019	adsad	MOV-04 issued	No	-
AD090519000004H	09AKAPT3785H1ZP	SHEETAL RAOSAHEB TAMBE	-NA-	03/05/2019	TEST	MOV-11 issued	Yes	1
AD0905190000592	09BYKPR1198B1Z5	Harsh Raj	-NA-	23/05/2019	GSTN	MOV-11 issued	Yes	1
AD0905190000576	09ADYPK5337R1ZC	NIRMAL KUMAR	-NA-	22/05/2019	GSTN	Authorization granted	Yes	12
AD090519000051I	09ALYPV3372M1ZV	PRAMODKUMAR BANDURAO VAVDHANE	-NA-	16/05/2019	ABC	MOV-01 issued	Yes	1
AD0905190000568	09DZCP59126R2ZA	saurabh saxena	ALOKON TECH	20/05/2019	001	MOV-09 issued	Yes	1

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Enter the Case Folder by clicking desired Case ID Hyperlink

Inside Case Folder (You can work upon various Tabs):

Goods and Services Tax

Allehabad Sector-1, Uttar Pradesh

Case Detail

ARN/Case ID	GSTIN/UIN/Temporary ID	Legal Name	Status	Assigned To
AD090519000004H	09AKAPT3785H1ZP	SHEETAL RAOSAHEB TAMBE	MOV-11 issued	STATE

CASE DETAILS

NOTICES

REPLIES

PROCEEDINGS

ORDERS

PROPOSE / ASSIGN

REFERENCES

INFORMATION REQUEST

INFORMATION RESPONSE

GSTIN/UIN/Temporary ID
09AKAPT3785H1ZP

Trade Name
-NA-

Address
1111, 1, 1, Allahabad, Uttar Pradesh, 201001

Legal Name
SHEETAL RAOSAHEB TAMBE

Email
uat14@gstn.org.in

Mobile
9990129239

GSTIN/UIN/Temporary ID (if present in other state)
-NA-

Case Source
-NA-

Case Source ARN
-NA-

Case Type
Case related to movement of goods/conveyance

[MIS Report](#)
[Return Details](#)
[Payment Details](#)
[Registration Status](#)

For details of each tab inside Case Folder, you can [jump to Section-D](#), below.

5. Cases referred from other Modules (e.g. Assessment):

The screenshot shows the GST portal interface. The 'Statutory Functions' dropdown menu is open, and the option 'Cases Referred from other Modules' is highlighted. Below the menu, a list of various GST applications is displayed, including 'Application for Registration', 'Application for Enrolment', 'Application for Amendment', 'Application for Surrender', 'Cancellation proceedings of Registration', 'Application of Enrolment as GSTP', 'Application for Registration as TDS/TCS', 'Application for Registration as Non Resident Taxable Person', 'Application for Extension of Registration Period for Casual and NRTP Taxpayer', 'Suo-moto Cancellation Proceedings', 'Revocation Of Cancelled Registration', and 'Application for allotment of UIN by UIN Bodies, Embassies or Other Notified Person'.



The screenshot shows the 'Recommendation from Other Module' screen. It includes search filters for 'ARN/Case ID', 'GSTIN/UIN/Temporary ID', 'Status', 'Recommendation Received From', 'From Date', and 'To Date'. Below the filters is a table with the following data:

Select	S.No	ARN/Case ID	GSTIN	Legal Name	Trade Name	Referring Module	Re
	1	AD260619000036C	26DBGPS3091K5Z2	ganesan sasikumar	clothes	Adjudicating/Authority	10,
<input checked="" type="radio"/>	2	AD260619000007D	26DBGPS3091K5Z2	ganesan sasikumar	clothes	Adjudicating/Authority	04,
	3	AD260619000005H	26DBGPS3091K5Z2	ganesan sasikumar	clothes	Adjudicating/Authority	04,
	4	AD260619000003L	26DBGPS3091K5Z2	ganesan sasikumar	clothes	Adjudicating/Authority	04,

At the bottom right, there are 'REJECT' and 'ACCEPT' buttons, which are highlighted with a yellow circle.

Based on referred Case, a New Case ID in Enforcement Module can be created:

Initiate New Case

For Unregistered Person [Click here](#) to create Temp ID

• Indicates mandatory fields

GSTIN/UIN/Temporary ID *

26DBGPS3091K5Z2

STATE Approved

Address

77, 77, 7, Dadra & Nagar Haveli, Dadra and Nagar Haveli, 396002

Email

sasikumarganesan08@gmail.com

GSTIN/UIN/Temporary ID (if present in other state)

Enter GSTIN

Case Source

Adjudicating/Authority

Case Type *

☐ Case related to movement of goods/conveyance

☐ Others

Trade Name

clothes

Legal Name

ganesan sasikumar

Mobile

9677771683

Case Source ARN *

AD260619000007D

Details will get auto-populated from referred Case ID

6. Pre-GST Offence History:

The screenshot shows the GST portal interface. The 'Statutory Functions' dropdown menu is open, highlighting 'Pre-GST Offence History'. The main menu includes: Inbox, Registration, Payments, MIS, Services, Help, Grievances, Refund, Statutory Functions, and e-Way Bill System. The 'Statutory Functions' dropdown contains: Assessment/Adjudication, Demand and Collection Register, Quick Links, My Tasks, Cause List, LUT, Advance Ruling, Enforcement, and a sub-menu with 'Initiate New Case', 'Pending Enquiry', and 'Cases Referred from other Modules'. The 'Pre-GST Offence History' option is highlighted in yellow. Below the dropdown, a list of applications is visible, including 'Application for Registration', 'Application for Enrolment', 'Application for Amendment', 'Application for Surrender', 'Cancellation proceedings of Registration', 'Application of Enrolment as GSTP', 'Application for Registration as TDS/TCS', 'Application for Registration as Non Resident Taxable Person', 'Application for Extension of Registration Period for Casual and NRTTP Taxpayer', 'Suo-moto Cancellation Proceedings', 'Revocation Of Cancelled Registration', and 'Application for allotment of UIN by UN Bodies, Embassies or Other Notified Person'. A 'Monthly Recap - Received vs Pending Applications' section is also visible at the bottom.



The screenshot shows the 'Pre-GST Offence History' page. The page title is 'Pre-GST Offence History'. Below the title, there is a button labeled 'RETRIEVE SAVED RECORD / ADD NEW OFFENCE RECORD'. The 'Search Pre-GST Offences' section contains the following fields: Case ID (with a text input 'Enter Case ID'), GSTIN/ Temp ID/ UIN (with a text input 'Enter GSTIN/ Temp ID/ UIN'), Period From (with a date input 'DD/MM/YYYY' and a calendar icon), and Period To (with a date input 'DD/MM/YYYY' and a calendar icon). A green 'SEARCH' button is located to the right of the 'Period To' field. A red asterisk indicates mandatory fields. The footer contains copyright information: '© 2016-17 Goods and Services Tax Network', 'Site Last Updated on 06/11/2016 01:45 AM', 'Designed & Developed by GSTN', 'Click Here to Report a Problem or call 0124-4479900/6230700', and 'Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+'.

Section-C - Viewing List of Cases

The list of cases can be viewed in two ways:

1. Log in > Work Items > Enforcement Tab > ‘Pending Enforcement Cases’
([Refer Section-A above](#)) **or**
2. Statutory Functions > ‘Enforcement’ > ‘Pending Cases’ > Search based on given parameters ([Refer Point No. 4 of Section-B above](#))

Goods and Services Tax

245 0

Alahabad Sector-1, Uttar Pradesh

Inbox Registration Payments Services Help Grievances Refund Statutory Functions e-Way Bill System

Dashboard Enforcement Pending Cases
English

Search

ARN/Case ID

GSTIN/UIN/Temporary ID

Status

Select

From Date

To Date

SEARCH

ⓘ All existing ARNs/Case IDs for a particular GSTIN are shown below. You can take action by selecting any particular ARNs/Case IDs.

List of Application/Case Reference Numbers (ARNs)

ARN/Case ID	GSTIN/UIN/Temporary ID	Legal Name	Trade Name	Case Initiation Date	Case Title	Status	Case Related to movement of goods/conveyance	Vehicle/ Nur
AD0906190000087	09BUOPP973311ZP	CHIRANJIB PATRA	Patras	13/06/2019	GSTN	MOV-10 issued	Yes	1
AD090619000003H	09BZJPP3780P1ZD	MAYURKUMAR JITENDRABHAI PATEL	-NA-	04/06/2019	abc	MOV-06 issued	Yes	
AD090619000002J	09BYKPR119881Z5	Harsh Raj	-NA-	03/06/2019	GSTN	MOV-08 issued	Yes	AE
AD090519000063D	09AJIPA1572E2ZI	ANGAD JASBIRSINGH ARORA	-NA-	30/05/2019	Testing	MOV-06 issued	Yes	1121
AD0905190000477	09DZCPS9126R2ZA	saurabh saxena	ALOKON TECH	14/05/2019	adsad	MOV-04 issued	No	-
AD090519000004H	09AKAPT3785H1ZP	SHEETAL RAOSAHEB TAMBE	-NA-	03/05/2019	TEST	MOV-11 issued	Yes	1
AD0905190000592	09BYKPR119881Z5	Harsh Raj	-NA-	23/05/2019	GSTN	MOV-11 issued	Yes	1
AD0905190000576	09ADYPK5337R1ZC	NIRMAL KUMAR	-NA-	22/05/2019	GSTN	Authorization granted	Yes	12
AD0905190000511	09ALYPV3372M1ZV	PRAMODKUMAR BANDURAO VAVDHANE	-NA-	16/05/2019	ABC	MOV-01 issued	Yes	1
AD0905190000568	09DZCPS9126R2ZA	saurabh saxena	ALOKON TECH	20/05/2019	001	MOV-09 issued	Yes	1

< 1 2 3 >

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Section-D - Viewing / Working inside Case Folder

Once the list of cases are displayed ([refer Section-C above](#)), you can click desired Case ID hyperlink to enter into that Case ID/File.

Various tabs/folders within the Case ID/File on the left hand side are explained below:

1. Case Summary Screen:

Goods and Services Tax

Alahabad Sector-1, Uttar Pradesh

Dashboard | Enforcement | Case Detail

English

ARN/Case ID	GSTIN/UIN/Temporary ID	Legal Name	Status	Assigned To
AD090519000004H	09AKAPT3785H1ZP	SHEETAL RAOSAHEB TAMBE	MOV-11 issued	STATE

CASE DETAILS

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PROPOSE / ASSIGN

REFERENCES

INFORMATION REQUEST

INFORMATION RESPONSE

GSTIN/UIN/Temporary ID
09AKAPT3785H1ZP

Trade Name
-NA-

Address
1111, 1, 1, Allahabad, Uttar Pradesh, 201001

Legal Name
SHEETAL RAOSAHEB TAMBE

Email
uat14@gstn.org.in

Mobile
9990129239

GSTIN/UIN/Temporary ID (if present in other state)
-NA-

Case Source
-NA-

Case Source ARN
-NA-

Case Type
Case related to movement of goods/conveyance

Case Title
TEST

Case Initiation Reason
Suppression of turnover

Vehicle/Conveyance Number
12345

In case others is selected
-NA-

Date of Interception/Inspection
01/05/2019

Time of Interception/Inspection
13:24

Place of Interception/Inspection
Delhi

MIS Report
Return Details
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2. Authorise for Search / Add Information Request:

Goods and Services Tax
Allahabad Sector-1, Uttar Pradesh

Dashboard | Enforcement | Case Detail

English

ARN/Case ID: **AD090519000004H**
GSTIN/UIN/Temporary ID: **09AKAPT3785H1ZP**
Legal Name: **SHEETAL RAO SAHEB TAMBE**
Status: **MOV-11 issued**
Assigned To: **STATE**

CASE DETAILS
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REFERENCES
INFORMATION REQUEST
INFORMATION RESPONSE
RESPONSE

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ADD INFORMATION REQUEST

INS01 AUTHORIZATION FOR INSPECTION OR SEARCH

ADD INFORMATION REQUEST

Request ID	Date	Inspection Reason	Action	Response Status	File Response
INS01	15/05/2019	B. Taxpayer has escaped payment of tax and is engaged in transportation / owner or operator of a warehouse or a godown / kept his accounts causing evasion	-NA-	Response Pending	FILE PANCHNAMA

3. Record Various Proceedings:

Goods and Services Tax
Allahabad Sector-1, Uttar Pradesh

Dashboard | Enforcement | Case Detail

English

ARN/Case ID: **AD090519000004H**
GSTIN/UIN/Temporary ID: **09AKAPT3785H1ZP**
Legal Name: **SHEETAL RAO SAHEB TAMBE**
Status: **MOV-11 issued**
Assigned To: **STATE**

CASE DETAILS
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INFORMATION RESPONSE
RESPONSE

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ADD PROCEEDINGS


SUMMON PROCEEDINGS

MOV-03 EXTENSION OF INSPECTION TIME
MOV-01 STATEMENT OF OWNER/DRIVER/PERSON-IN-CHARGE
FINAL REPORT
MOV-04 PHYSICAL VERIFICATION REPORT
PRELIMINARY REPORT
INS-04 BOND FOR RELEASE OF GOODS SEIZED
CLOSE CASE
MOV-08 BOND FOR PROVISIONAL RELEASE OF G/C

Reference Number	Proceeding Date	Action
ZA090519000303U	24/05/2019	-NA-
ZA090519000296H	24/05/2019	-NA-
ZA090519000272R	23/05/2019	Attachment
ZA090519000132X	15/05/2019	-NA-

Reference Number	Proceeding Date	Attachments	Action
ZA090519000155P	16/05/2019	xyz	✓

4. Issue various Notices/Communications:


Goods and Services Tax
24 0

Allahabad Sector-1, Uttar Pradesh

Inbox Registration Payments Services Help Grievances Refund Statutory Functions e-Way Bill System

Dashboard Enforcement Case Detail English

ARN/Case ID

AD090519000004H

GSTIN/UIN/Temporary ID

09AKAPT378SH1ZP

Legal Name

SHEETAL
RAOSAHEB TAMBE

Status

MOV-11 issued

Assigned To

STATE

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ISSUE NOTICE

MOV-10 NOTICE FOR CONFISCATION & LEVY OF PENALTY
SHOW CAUSE NOTICE
NOTICE TO SUMMON
NOTICE FOR PRODUCTION OF SUPPORTING DOCUMENTS
NOTICE CALLING INFORMATION
PERSONAL HEARING
DETENTION/SEIZURE MEMO
MOV-07 NOTICE UNDER SECTION 129(3) OF CGST ACT
REMINDER 3 - NOTICE CALLING NOTICE FOR ADJOURNMENT OF SUMMON
REMINDER 1 - NOTICE CALLING INFORMATION
REMINDER 2 - NOTICE CALLING INFORMATION

Issued Notices

Notice Number	Notice Issue Date	Notice Due Date	Adjournment Requested By	Action	Reply
0519000305Q	24/05/2019	31/05/2019	-NA-	dfhsdhsdf	Upload Reply
0519000302W	24/05/2019	31/05/2019	-NA-	Description	Upload Reply
0519000058L	10/05/2019	10/05/2019	-NA-	-NA-	Upload Reply
0519000008Q	03/05/2019	03/05/2019	-NA-	abc	Upload Reply

Notice Drafts

Notice Issue	Notice Due	Adjournment		
23/05/2019	-NA-	-NA-	-NA-	
03/05/2019	03/05/2019	-NA-	ABC	

MIS Report
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e.g. Issue Demand Notice / SCN (in Section 67 cases):

Dashboard > Enforcement > Case Detail English

ARN/Case ID AD260619000036C	GSTIN/UTN/Temporary ID 26DBGPS3091K5Z2	Legal Name ganesan sasikumar	Status Case pending	Assigned To STATE
---------------------------------------	--	--	-------------------------------	-----------------------------

CASE DETAILS
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REFERENCES
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INFORMATION RESPONSE

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• Indicates mandatory fields

Notice Type
SHOW CAUSE NOTICE

Notice Number* **Issue Notice to***
[Generate Notice Number](#)

Notice Issued Under Section

☐ **Is Personal Hearing Required ?**

Notice Issue Date* **Due Date for Reply***

Demand Details

SL.No.	Turnover	Rate of Tax(%)	Place of Supply	Act
1	<input type="text" value="₹0.00"/>	<input type="text" value="Select Rate of 1"/>	<input type="text" value="Select Place of"/>	<input type="text" value="Select Act"/>

5. View replies from Taxpayer / Tax Officers:

Goods and Services Tax Ship to Main Content Alhabad Sector-1, Uttar Pradesh

Inbox Registration Payments Services Help Grievances Refund Statutory Functions e-Way Bill System

Dashboard > Enforcement > Case Detail English

ARN/Case ID AD090519000004H	GSTIN/UTN/Temporary ID 09AKAPT3785H1ZP	Legal Name SHEETAL RAO SAHEB TAMBE	Status MOV-11 issued	Assigned To STATE
---------------------------------------	--	--	--------------------------------	-----------------------------

CASE DETAILS
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REFERENCES
INFORMATION REQUEST
INFORMATION RESPONSE

MIS Report
Return Details
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All replies from taxpayers/tax officers will be listed here

Notice/ Order No.	Reply Reference No.	Reply Type	Reply By	Reply Date	Action	Counter Reply
ZA090519000058L	ZA090519000182S	DETENTION/SEIZURE MEMO	SHEETAL RAO SAHEB TAMBE	16/05/2019	Doc1	Upload Reply
ZA090519000058L	ZA090519000063U	DETENTION/SEIZURE MEMO	Nirmal Kumar , additional Commissioner	13/05/2019	arjun_13.05.19	Upload Reply
ZA090519000058L	ZA090519000062W	DETENTION/SEIZURE MEMO	SHEETAL RAO SAHEB TAMBE	13/05/2019	counter_13/05	Upload Reply
ZA090519000058L	ZA090519000061Y	DETENTION/SEIZURE MEMO	SHEETAL RAO SAHEB TAMBE	13/05/2019	aditya_13.05.19	Upload Reply
ZA090519000008Q	ZA090519000032Z	SHOW CAUSE NOTICE	Third Party	08/05/2019	12121	Upload Reply

6. Issue various Orders:

Goods and Services Tax

Allahabad Sector-1, Uttar Pradesh
24
0

Inbox
Registration
Payments
Services
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Grievances
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Statutory Functions
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Dashboard
Enforcement
Case Detail
English

ARN/Case ID
AD090519000004H

GSTIN/UIN/Temporary ID
09AKAPT3785H1ZP

Legal Name
**SHEETAL
RAOSAHEB TAMBE**

Status
MOV-11 issued

Assigned To
STATE

CASE DETAILS
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PROPOSE / ASSIGN
REFERENCES
INFORMATION REQUEST
INFORMATION RESPONSE

ISSUE ORDER
ORDER OF RELEASE OF GOODS
MOV-02 ORDER FOR PHYSICAL VERIFICATION OF G/C
ORDER OF RELEASE OF SECURITY
MOV-11 ORDER OF CONFISCATION
GST INS-03 ORDER OF PROHIBITION
MOV-06 DETENTION ORDER
GST INS-02 ORDER OF SEIZURE
INS-05 ORDER TO RELEASE GOODS (HAZARDOUS/PER.)
MOV-05 RELEASE ORDER
MOV-09 ORDER OF DEMAND - TAX & PENALTY

On issue of order, summary in DRC-07 will get uploaded and will be visible for download here

Number	Order Issue Date	Order Due Date	Payment Due Date	Action	Reply
0003060	24/05/2019	-NA-	30/05/2019	DRC-07 Summary of the order DRC-08 Summary of Rectification Withdrawal Order	Upload Reply
0003045	24/05/2019	-NA-	31/05/2019	Description DRC-07 Summary of the order	Upload Reply
000301Y	24/05/2019	30/05/2019	-NA-	Description	Upload Reply
000299B	24/05/2019	-NA-	-NA-	-NA-	Upload Reply
000292P	24/05/2019	-NA-	-NA-	-NA-	Upload Reply
ORDER OF RELEASE OF SECURITY	ZA090519000135R	15/05/2019	15/05/2019	-NA-	abc
ORDER OF RELEASE OF GOODS	ZA090519000118N	14/05/2019	14/05/2019	-NA-	asdf
GST INS-02 ORDER OF SEIZURE	ZA090519000079H	13/05/2019	-NA-	-NA-	-NA-

MIS Report
Return Details
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Registration Status

Order Type	Order Number	Order Issue Date	Order Due Date	Payment Due Date	Attachments	Action
GST INS-05 ORDER OF RELEASE OF GOODS	ZA090519000143U	15/05/2019	31/05/2019	-NA-	-NA-	
GST INS-03 ORDER OF PROHIBITION	ZA090519000080Y	13/05/2019	-NA-	-NA-	-NA-	

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7. Assign Case to other enforcement officer:

8. Transfer Case to other Module/Wing:

9. Upload any Miscellaneous References w.r.t Case (for record/archival purpose):

Goods and Services Tax
Allahabad Sector-1, Uttar Pradesh

Inbox Registration Payments Services Help Grievances Refund Statutory Functions e-Way Bill System

Dashboard Enforcement Case Detail English

ARN/Case ID: **AD090519000004H**
GSTIN/UIN/Temporary ID: **09AKAPT378SH1ZP**
Legal Name: **SHEETAL RAOSAHEB TAMBE**
Status: **MOV-11 issued**
Assigned To: **STATE**

CASE DETAILS
NOTICES
REPLIES
PROCEEDINGS
ORDERS
PROPOSE / ASSIGN
REFERENCES
INFORMATION REQUEST
INFORMATION RESPONSE

MIS Report
Return Details
Payment Details
Registration Status

ADD REFERENCE
REFERENCES OF CASE

Reference Type	Reference Date	Action
abc	14/05/2019	Fare_Express_Line.pdf
Aditya_13.05.2019	13/05/2019	Sample_5.pdf 1.5MB_PDF.PDF ASP user requests.pdf Sample.pdf

9. Close Case:

Goods and Services Tax
Allahabad Sector-1, Uttar Pradesh

Inbox Registration Payments Services Help Grievances Refund Statutory Functions e-Way Bill System

Dashboard Enforcement Case Detail English

ARN/Case ID: **AD0906190000010M**
GSTIN/UIN/Temporary ID: **09AJIPA1572E3ZH**
Legal Name: **ANGAD JASBIRSINGH ARORA**
Status: **Case pending**
Assigned To: **STATE**

CASE DETAILS
NOTICES
REPLIES
PROCEEDINGS
ORDERS
PROPOSE / ASSIGN
REFERENCES
INFORMATION REQUEST
INFORMATION RESPONSE

MIS Report
Return Details
Payment Details
Registration Status

Proceeding Type
CLOSE CASE

Proceeding Date*
19/06/2019

Reason for Closure*
300 characters remaining

Approval of Immediate Supervisor*
Enter Document Description
Choose File No file chosen

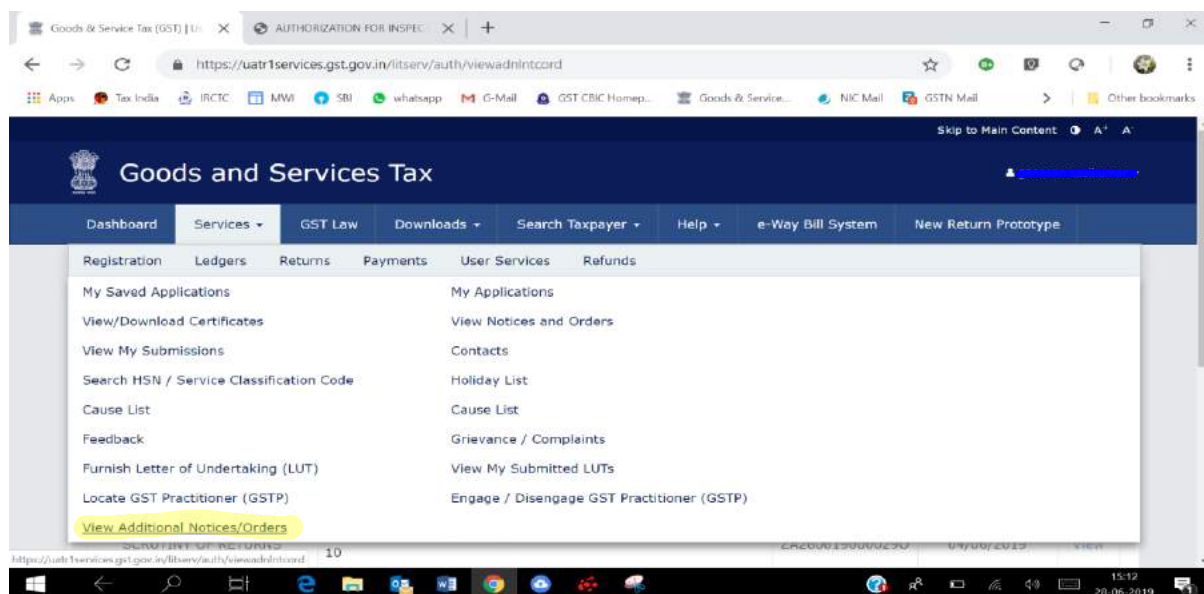
Indicates mandatory fields

Only PDF or JPEG file format is allowed.
Maximum file size for upload is 5MB.

Section-E - Front Office Screens for Taxpayer

Taxpayer can access notices/orders issued by Enforcement Officer:

*Log into Front Office > Services > User Services > **View Additional Notices & Orders***





GOODS AND SERVICES TAX NETWORK