OFFICERS' HANDBOOK
on
GST ENFORCEMENT MODULE

(*Back Office for Model-2 States*)

Version 1.0
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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 <u>**to any other enforcement officer**</u>. 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 <u>'assign' back the case</u>_** to original officer, using the same _'Propose/Assign'_ option and by selecting appropriate assignment reason.
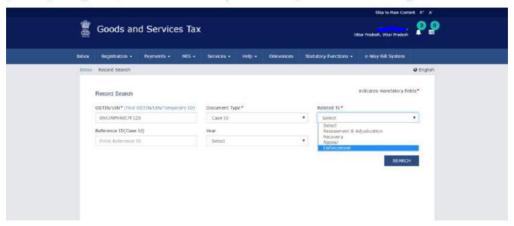
(ii)   Using **_'Add Recommendation'_** Option, a case can be transferred <u>**to any other module/wing**</u> _(e.g. to Audit or Assessment etc.)._ This may be required in certain cases where Commissioner or a senior officer decides that an enforcement case may be transferred and dealt by jurisdictional/assessment 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 the 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:**

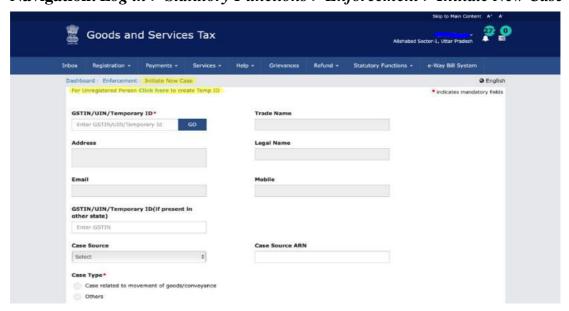   ➢ **Navigation:** *Log in > Statutory Functions > Enforcement > Enquiry before Case Creation*

   ➢ **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 <u>within state</u> 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 <u>other state</u> 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*

➢ **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:
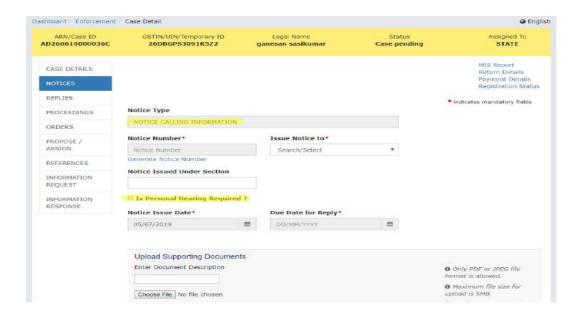
(iii)   at the time of issue of authorisation in INS-01 when searches/inspections are conducted at various locations by multiple teams of officers, the team leader can upload report reg. results of search, supporting documents etc.

(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*
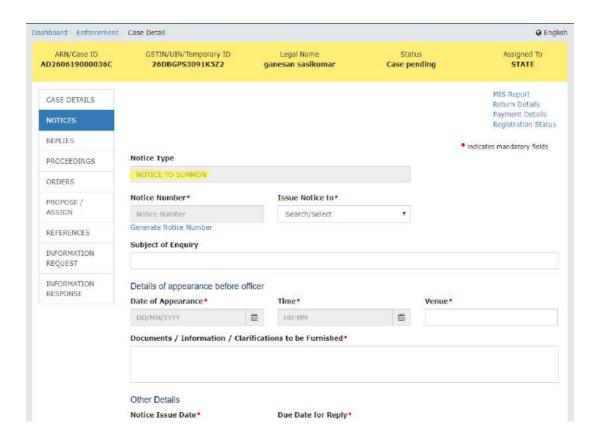
- **Enforcement Officers can direct the *registered taxpayer / unregistered third party* to provide specific information.**

- 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.

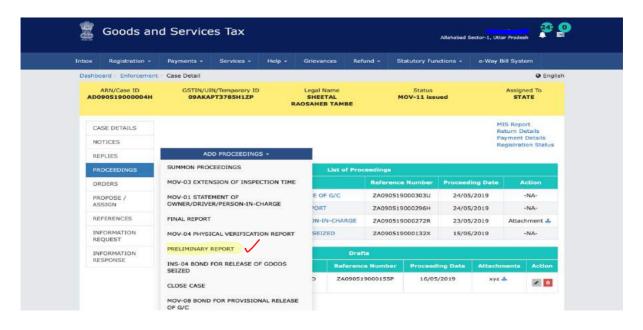### *Procedure to Issue Authorisation (INS-01) and uploading panchnama/report:*

➤ *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:

a. *capturing statement of owner/transporter* (MOV-01)
b. *order authorising physical verification / inspection* (MOV-02)
c. *Order for extension of time for inspection* (MOV-03)
d. *uploading physical verification report,* (MOV-04)
e. *issue of detention order,* (MOV-06)
f. *issue of demand notice* (MOV-07)
g. *issue of demand order* (MOV-09)
h. *issue of confiscation notice* (MOV-10)
i. *issue of confiscation order* (MOV-11)
j. *capture of details of bond & BG furnished for release of detained goods/conveyance* (MOV-08)
k. *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)*
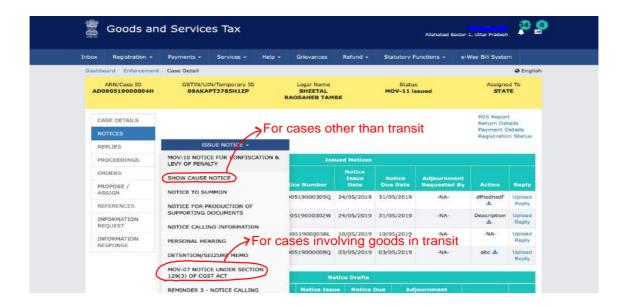
9. Uploading Preliminary Report:

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

➢ 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 uploaded without submitting preliminary report.

➢ Preliminary report can be submitted only once for a Case ID.

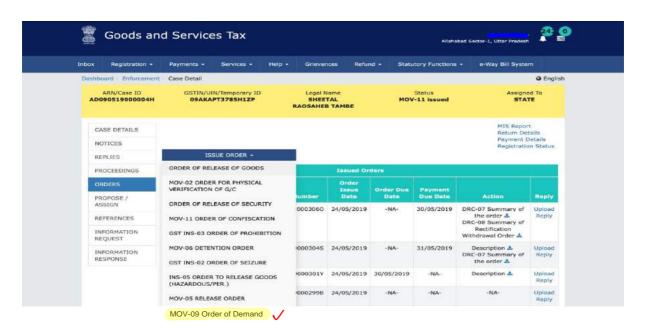## 10. Uploading Final Report:

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

- 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 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***

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*

> 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***

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. <u>Closure of Case:</u>

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:

- 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, *can assign it to*	"Zonal/ Divisional Enforcement Officer" Or "Circle Enforcement Officer" Or "Ward Enforcement Officer"
2	Zonal/ Divisional Enforcement Officer of one zone, after initiating the case, *can assign it to*	"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, *can assign it to*	"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, *can assign it to*	"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. <u>Transferring Enforcement Case to other Module/Wing:</u>

➢ Under *"Propose/Assign"* tab in the Case ID folder, using *'Add Recommendation'* Option, a case can be recommended/transferred <u>***to any other module/wing***</u> *(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 the 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, ***<u>create a new case ID in assessment module</u>*** 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. *(<u>Note:</u> 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*

> 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. <u>Pre-GST Offence History</u>

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

➢ **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.

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

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

APPENDIX

Enforcement Module - Key Screens

Section-A – Log in & Dashboard

Log in Page:

Landing Page:

Dashboard Tabs:

Enforcement Dashboard:

List of Pending Enforcement Cases

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

1. Make Enquiry (before Case Creation):

2. (i) View Enquiries *(Raised by User-Officer):*
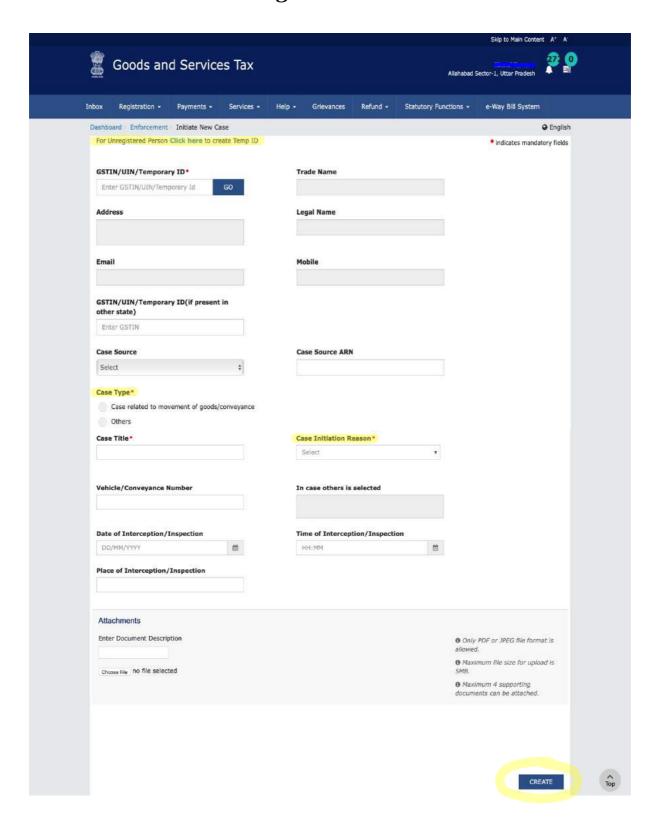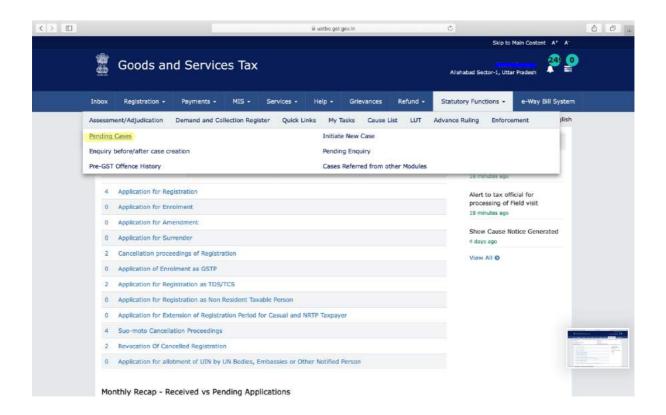
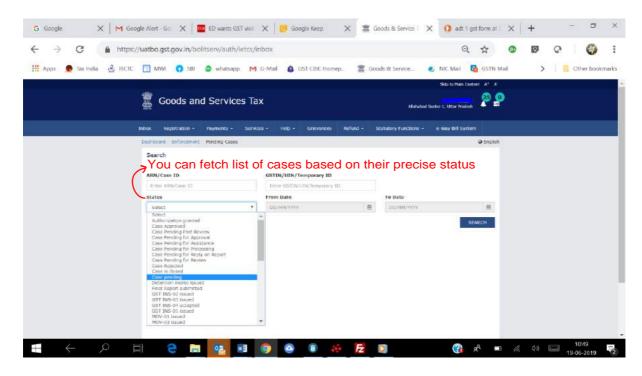# (ii) View Enquiries *(Received by User-Officer):*

3. Initiate New Case:

New Case Creation Page:

4. View Cases:

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

Status of Case ID	Action Taken on the Case ID that Results in this Status
Case Pending	• 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	• 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	• 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)

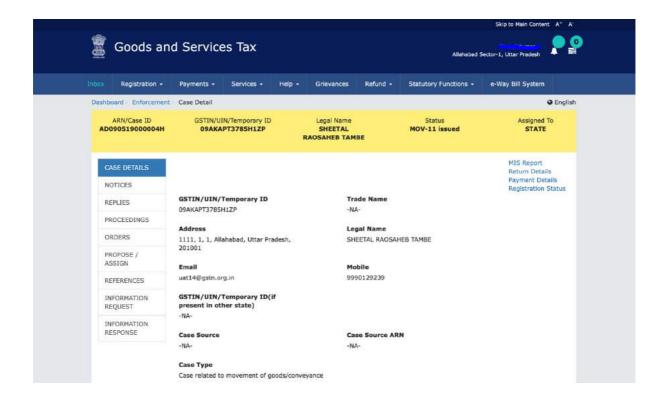|	
Case Pending for Assistance	When an Enforcement Officer assigns the Case ID to another Enforcement Officer, where assignment type is 'Requisition for Assistance'
Case Pending for Reply on Report	When an Enforcement Officer assigns the Case ID to another Enforcement Officer, where assignment type is '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:

Enter the Case Folder *by clicking desired Case ID Hyperlink*

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

For details of each tab inside Case Folder, you can jump to Section-D, below.
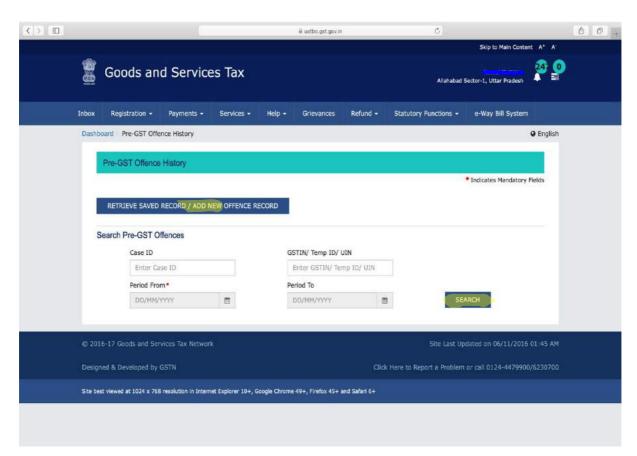
5. Cases referred from other Modules *(e.g. Assessment):*

Based on referred Case, a New Case ID in Enforcement Module can be created:
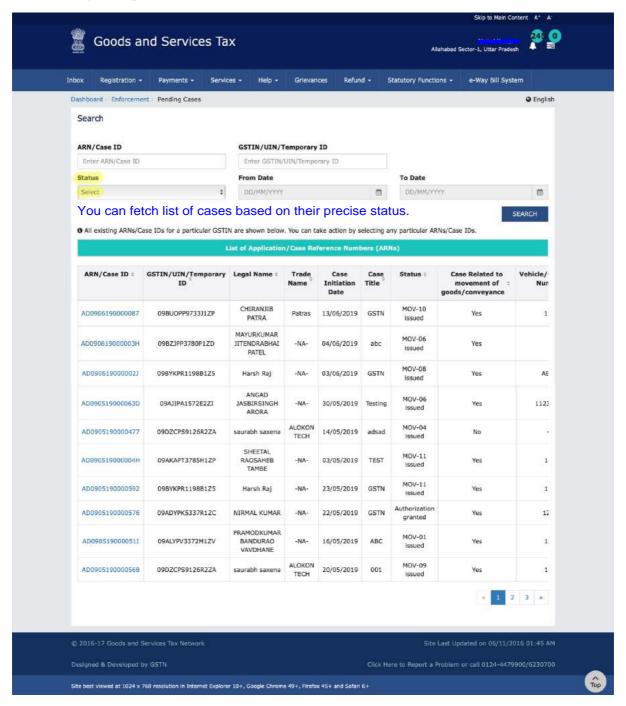
6. Pre-GST Offence History:

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)*

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:

2. Authorise for Search / Add Information Request:

3. Record Various Proceedings:
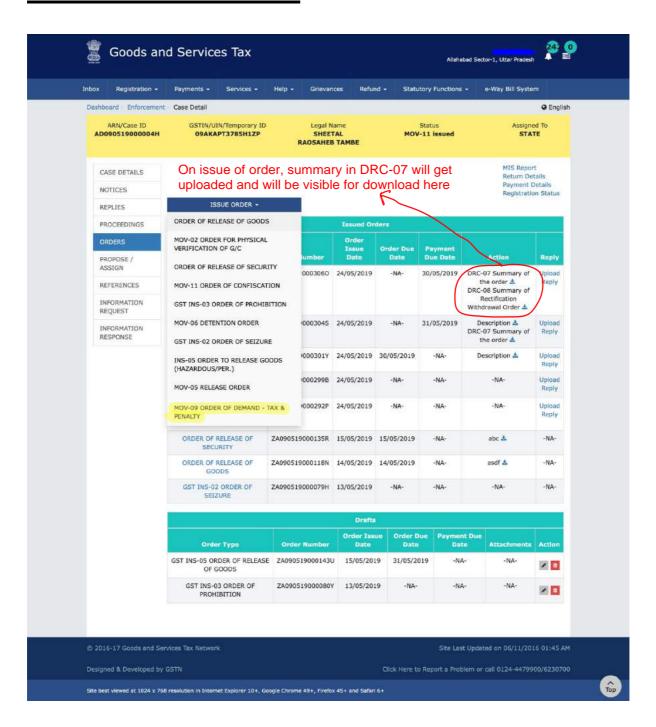
4. Issue various Notices/Communications:

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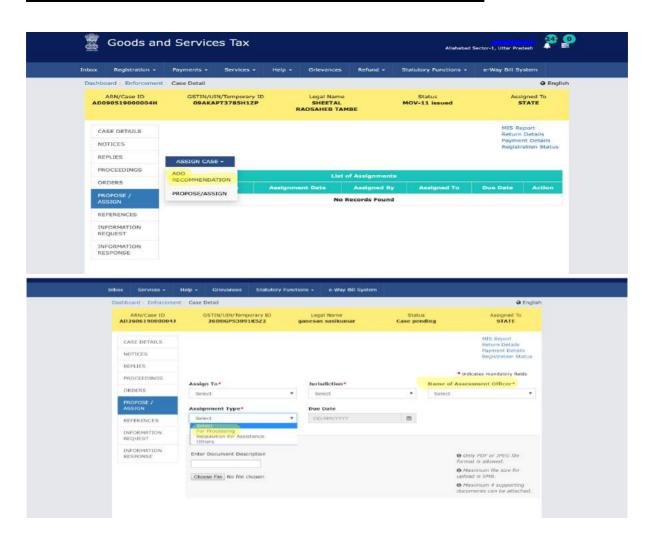

5. View replies from Taxpayer / Tax Officers:
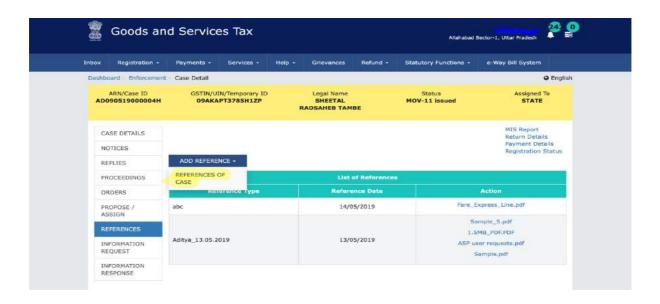
6. Issue various Orders:

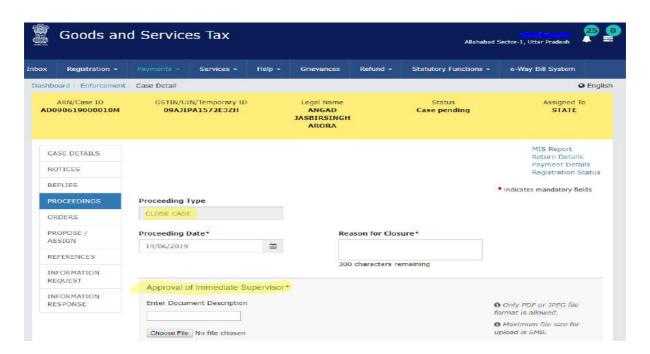# 7. Assign Case to other enforcement officer:

8. Transfer Case to other Module/Wing:

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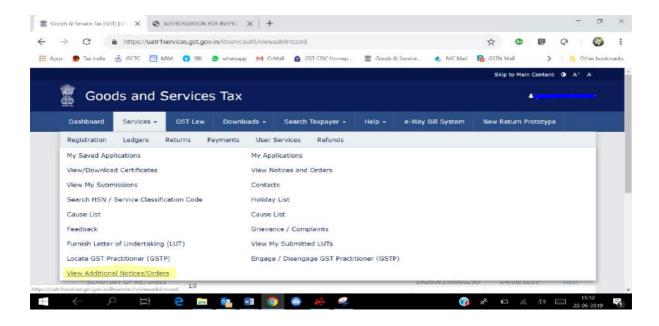

9. Close Case:

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**

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GOODS AND SERVICES TAX NETWORK