All India Chartered Accountants Society
4-Days, 6th Indirect Tax Workshop

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Inspection, Search, Seizure & Arrest

Presented By

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Power of Inspection under GST

67. (1) Where the **proper officer, not below the rank of Joint Commissioner**, **has reasons to believe** that—

(*a*) a taxable person has suppressed

i. any transaction relating to supply of goods or services or both or
ii. the stock of goods in hand, or
iii. has claimed input tax credit in excess of his entitlement under this Act or
iv. has indulged in contravention of any of the provisions of this Act or the rules made there under

to evade tax under this Act;

"Reasons to Believe": BNSS- S.2(29):

A person is said to have "reasons to believe" **a thing, if he has sufficient cause to believe that thing but not otherwise"**

Power of Inspection under GST

67(1)(*b*): any person engaged in the **business of transporting goods** or an **owner or operator of a warehouse or a godown or any other place is**:

i. keeping goods which have escaped payment of tax or

ii. has kept his accounts or goods in such a manner as is likely to cause evasion of tax payable under this Act,

He **may authorise** in writing any other officer of central tax to inspect:

i. any places of business of
   i. the taxable person or
   ii. the persons engaged in the business of transporting goods or
   iii. the owner or the operator of warehouse or godown or any other place.

Authorisation in Form GST INS-01

Rule 139. (1) Where the proper officer not below the rank of a Joint Commissioner has reasons to believe that **a place** of business or any other place **is to be visited** for the purposes of inspection or search or, as the case may be, seizure in accordance with the provisions of section 67,

he shall issue an **authorisation in FORM GST INS-01** authorising any other officer subordinate to him to conduct the inspection or search or, as the case may be, seizure **of goods, documents, books or things liable to confiscation.**

Search and Seizure

67(2) Where the proper officer, not below the rank of Joint Commissioner,

- either **pursuant to an inspection** carried out under sub-section (1) **or otherwise**,
- **has reasons to believe** that
  - any goods liable to confiscation or
  - any documents or books or things, which in his opinion shall be **useful for or relevant to any proceedings** under this Act,

  are secreted in any place,
- he may **authorise** in writing any other officer of central tax to search and seize or
- may **himself search and seize** such goods, documents or books or things:

Reasons must be recorded in writing, otherwise search illegal

- Authorisation for search can be given only after reasons are recorded in writing. Otherwise, entire search and seizure procedure is to be quashed –

Gaurav Saurav Traders v. *State of UP* (2024) 80 GSTL 348 = 13 Centax 227 (All HC DB).

Material for reasons to believe should be existing on record

- Material for forming Reasons to believe for authorizing search must be existing on record and **officer must also record his satisfaction** that such material was sufficient to authorize search –

UOI v. *Magnum Steel Ltd.* (2023) 4 Centax 106 (SC).

Order of Prohibition

First proviso to S.67(2):

- **Provided** that where it is not practicable to seize any such **goods,**
- the proper officer, or any officer authorized by him,
- may serve on the owner or the custodian of the **goods** an order that he shall not
  - remove,
  - part with, or
  - otherwise deal with the goods

  except with the **previous permission** of such officer:

Retention of Docs, Books or Things

Second Proviso to S. 67(2):

Provided further that

- the documents or books or things so seized
- shall be retained by such officer
- only for so long as may be necessary for their examination and for any inquiry or proceedings under this Act.

Order of Seizure: INS-02

R.139(2) Where any

- goods,
- documents,
- books or
- things

are liable for seizure under sub-section (2) of section 67,

the proper officer or an authorised officer shall make an order of seizure in FORM GST INS-02.

Order of Prohibition: INS-03

R.139(3) & (4) The proper officer or an authorised officer may

- **entrust upon** the owner or the custodian of goods,
- **from whose custody** such goods or things are seized,
- **the custody of such goods or things for safe upkeep,**
- **Where it is not practicable to seize any such goods**

and the said person shall not remove, part with, or otherwise deal with the goods or things **except** with the previous permission of such officer.

Non-RUDs to be Returned within 30 Days of SCN

S.67(3)

- **The documents, books or things** referred to in sub-section (2) or **[i.e. Seized Ones]**
- any other documents, books or things produced by a taxable person or any other person, **[provided in enquiry etc.]**
- which have **not been relied upon** for the issue of notice under this Act or the rules made there under, [i.e. Non Relied Upon Documents]
- **shall be returned** to such person within a period not exceeding **thirty days of the issue of the said notice(SCN).**

Power to Seal or Break Open

- 67(4) The officer authorised under sub-section (2) shall have the power:
- to seal or break open **the door of any premises** or
- to break open **any *almirah,* electronic devices, box, receptacle**

in which any goods, accounts, registers or documents of the person are suspected to be concealed,

where access to such premises, *almirah,* electronic devices, box or receptacle is denied.

Entitlement to make copies

- S.67(5) The person from whose custody any documents are seized under sub-section (2) shall be **entitled to make copies** thereof or take extracts therefrom in the presence of an authorised officer at such place and time as such officer may indicate in this behalf
- **except where** making such copies or taking such extracts may, in the opinion of the proper officer, prejudicially affect the investigation.

Provisional Release of Seized Goods

S.67(6) The goods so seized under sub-section (2) shall be released, on a provisional basis,

- **upon execution of a bond and furnishing of a security,**
  - in such manner and of such quantum, respectively, as may be prescribed or
- **on payment of applicable tax, interest and penalty payable,**
- as the case may be.

Bond and Security: INS-04 for provisional release of seized goods

R.140(1) The seized goods may be released on a provisional basis upon

- execution of a **bond** for the value of the goods in FORM GST **INS-04** and
- furnishing of **a security** in the form of a **bank guarantee** equivalent to the amount of applicable tax, interest and penalty payable.

Explanation.—For the purposes of the rules under the provisions of this Chapter, the **"applicable tax"** shall include central tax and State tax or central tax and the Union territory tax, as the case may be and the cess, if any, payable under the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017).

Failure to Produce Provisionally Released Goods

- R140(2) In case the person to whom the goods were released provisionally fails to produce the goods at the appointed date and place indicated by the proper officer, the security shall be encashed and adjusted against the tax, interest and penalty and fine, if any, payable in respect of such goods.

Seized Goods to be returned if no SCN is issued within 6 months

- 67(7) Where any goods are seized under sub-section (2) and no notice in respect thereof is given within six months of the seizure of the goods, the goods shall be returned to the person from whose possession they were seized:
- **Provided** that the period of six months **may**, on sufficient cause being shown, be **extended by** the proper officer for a further period **not exceeding six months.**

Disposal of Seized Goods of Specified Class

67(8) The Government may, having **regard to**

- the perishable or hazardous nature of any goods,
- depreciation in the value of the goods with the passage of time,
- constraints of storage space for the goods or
- any other relevant considerations,

by notification,

- **specify the goods or class of goods** which shall, as soon as may be after its seizure under sub-section (2), be disposed of by the proper officer in such manner as may be prescribed.

Inventory of Specified Seized Goods in Specified Manner

- 67(9) Where any goods, being goods specified under sub-section (8), have been seized by a proper officer, or any officer authorised by him under sub-section (2), he shall prepare an inventory of such goods in such **manner as may be prescribed.**

Procedure for release of Perishable or Hazardous seized goods

- **R.141.** (1) Where the goods or things seized are of perishable or hazardous nature, and if the taxable person pays
- an amount equivalent to the market price of such goods or things or
- the amount of tax, interest and penalty that is or may become payable by the taxable person,

whichever is lower,

- such goods or, as the case may be, things shall be released forthwith, by an **order in FORM GST INS-05,** on proof of payment.

Disposal of Perishable & Hazardous Goods on Non-Payment u/r 141(1)

- R.141(2) Where the taxable person fails to pay the amount referred to in sub-rule (1) in respect of the said goods or things,
  the [proper officer] may dispose of such goods or things and the amount realized thereby shall be adjusted against the tax, interest, penalty, or any other amount payable in respect of such goods or things.

Inventory of
Goods, Docs, Books or Things

R.139(5) The officer seizing the goods, documents, books or things shall prepare an inventory of such goods or documents or books or things containing, *inter alia*,

- description,
- quantity or unit,
- make,
- mark or model, where applicable,

and get it signed by the person from whom such goods or documents or books or things are seized.

Cr. P. C. 1973/ BNSS 2023 will apply w. r. t. Search & Seizure

67(10) The provisions of the Code of Criminal Procedure, 1973 (2 of 1974), relating to search and seizure, shall, so far as may be, apply to search and seizure under this section subject to the modification that sub-section (5) of <u>section 165</u> of the said Code[34] shall have effect as if for the word "Magistrate", wherever it occurs, the word "Commissioner" were substituted.

[Bharatiya Nagrik Suraksha Sanhita 2023 (BNSS)]

Relevant Provisions of CrPC & BNSS

Statutory Provision / Concept	Old Law (CrPC, 1973)	New Law (BNSS, 2023)	Key Structural Shifts & Technological Upgrades
Summons for Evidence	Section 91	**Section 94**	Explicitly expanded to include **electronic communication and digital devices**.
Search Warrants	Section 93	**Section 96**	Shifted to accommodate **modern digital storage and trial frameworks.**
Search for Wrongful Confinement	Section 97	**Section 100**	Retained core structure, re-indexed for procedural continuity.
General Search Procedures	Section 100	**Section 103**	Upgraded with **stricter independent local witness verification requirements.**
Police Search Without Warrant	Section 165	**Section 185**	Mandates a **48-hour deadline** to submit the full search record to a Magistrate.
Mandatory Audio-Video Recording	*Non-existent*	**Section 105**	**Compulsory videography for all search/seizure actions to prevent tampering.**
Entry Search for Arrest	Section 47	**Section 44**	Retained **the right to entry/force, subject to digital recording safeguards.**

Seizure of Accounts, Registers or Documents

67(11) Where the proper officer has **reasons to believe** that any person has evaded or is attempting to evade the payment of any tax, he may, **for reasons to be recorded in writing**,

- seize the accounts, registers or documents of such person produced before him and
- shall grant a **receipt** for the same, and
- shall **retain** the same for so long as may be necessary in connection with any proceedings under this Act or the rules made there under for prosecution.

Purchase by Authorised Person for Verification

67(12) The Commissioner or an officer authorised by him may cause

- purchase of any goods or services or both
- by any person authorised by him
- **from the business premises of any taxable person,**
- **to check:**
  - the issue of tax invoices or bills of supply by such taxable person, and
  - on return of goods so purchased by such officer, such taxable person or any person in charge of the business premises shall refund the amount so paid towards the goods after cancelling any tax invoice or bill of supply issued earlier.

INSTRUCTION NO. 1/2020-21 [GST INVESTIGATION/F. NO. GST/INV/DGOV REFERENCE/20-21]

Guidelines for Search

Guidelines for Search

- **The premises of a person cannot be searched on the authority of a search warrant issued for the premises of some other person.** Where a search warrant, through oversight, has been issued in the name of a person who is already dead, the authorised officer should report to the Competent Authority and get a **fresh warrant** issued in the names of the **legal heirs.**

Guidelines for Search

- The search authorization shall be **executed before the start of the search- shown to the person-in-charge** of the premises- **his/her signature with date and time shall be obtained** on the body of the search authorization.
- In case of **search of a residence, a lady officer** shall necessarily be part of the search team
- **two or more independent witnesses** who would **preferably be respectable inhabitants of the locality**
- **Officers to Identify Themselves before search**
- Officers and Independent witnesses to offer for their personal search before and after the search

Human Touch

- The **officers must be sensitive towards the assessee/party:**
- **Social and religious sentiments of the person(s) under search and of all the person(s) present,** shall be respected at all times.
- **Special care/attention** should be given to **elderly, women and children** present in the premises under search.
- **Children should be allowed to go to school, after examining of their bags.**
- **A woman occupying any premises, to be searched, has the right to withdraw before the search party enters, if according to the customs she does not appear in public.**
- **If a person in the premises is not well, a medical practitioner may be called.**

Panchnama

A Panchnama shall be prepared containing:

- truthful account of the proceedings of the search
- a list of documents/goods/things recovered
- time and date of start of search and conclusion of search
- The fact of offering personal search of the officers and witnesses before initiation and after conclusion of search
- **sensitive premises videography**
- **The officer** authorized to search the premises **must, sign each page of the Panchnama and annexures.**
- **A copy of the Panchnama** along with all its annexures should be given to the person-in-charge
- If the person-in-charge **refuses to sign the Panchnama**, the same may be **pasted in a conspicuous place of the premises,** in presence of the witnesses.
- Photograph of the Panchnama pasted on the premises may be kept on record.
- **The officers should leave the premises immediately after completion of Panchnama proceedings.**

Statement during Search

In case any **statement is recorded** during the search,

- each page of the statement must be signed by the person whose statement is being recorded.
- Each page of the statement must also be signed by the officer recording the statement as 'before me'.

INSTRUCTION NO. 1/2023-24-GST (INV.) [F.NO. GST/INV/INSTRUCTIONS/2023-24]

GUIDELINES FOR CGST FIELD FORMATIONS IN MAINTAINING EASE OF DOING BUSINESS WHILE ENGAGING IN INVESTIGATION WITH REGULAR TAXPAYERS

Developing and approving any intelligence, conducting search, and completing investigation

- **the (Pr.) Commissioner** shall be responsible for developing and approving any intelligence, conducting search, and completing investigation in a case and the relevant subsequent action,
- **Any information or intelligence which pertains to another CGST field formation**, shall be forwarded by the (Pr.) Commissioner to the concerned CGST field formation or DGGI, as the case may be.

Special Situation for Investigation

Each investigation must be initiated only after the approval of the (Pr.) Commissioner, **except** in the following situations where the prior **written approval of the zonal (Pr.) Chief Commissioner shall be required**

- **matters of interpretation** seeking to levy tax/ duty on any sector/ commodity/ service for the first time, whether in Central Excise or GST; or
- **big industrial house and major multinational corporations;** or
- **sensitive matters or matters with national implications**; or
- **matters which are already before GST Council.**

In all of above four categories of cases, the concerned CGST field formation should also **collect details regarding the prevalent trade practices and nature of transactions carried out from the stakeholders**. **The implications / impact of such matter should be studied so as to have adequate justification for initiating investigation and taking action.**

Information of Other Investigation

- **To ascertain & place on record before the investigation approving authority-** the fact of initiation of inquiry, if any, already on same subject matter w. r. t. the same taxpayer/GSTIN by another investigating office or tax administration
- Where the DGGI or the State GST department is also **simultaneously undertaking record-based investigation of the same taxpayer on different subject matters. The (Pr.) Commissioner must engage in dialogue** with the other investigating office(s) to consider the **feasibility of only one of the offices pursuing all these subject matters** with respect to the taxpayer, and the other offices consolidating their material with that office. If this outcome is not feasible, the reasons therefor should be confirmed on file by such (Pr.) Commissioner.
- **Self-contained Reference or Alert by Pr. Com to his Zonal Pr. Chief Com. For forwarding etc.-** for issues under investigation which are relevant to some or all the taxpayer in other jurisdiction

Process

- initially addressing official letters (instead of summons)
- detailing the reasons for investigation, and the legal provisions therefor
- the letter/summons should disclose the specific nature of the inquiry being initiated/undertaken
- Information available digitally/online on GST portal should not be called for
- Addressing letter/summons with context or content akin to a fishing inquiry is not acceptable.
- An investigation initiated must reach the earliest conclusion which is not more than one year
- Conclusion of investigation may also take the form of recording that investigation is not being pursued further as nothing objectionable was found in terms of matter investigated.

Enforcement action can be initiated either by State or by Central tax authorities

- **Both Central and State tax authorities are authorised to initiate intelligence based enforcement** against tax payers, irrespective of the administrative assignment of tax payer to any authority.
- **The initiating authority can complete entire process** of investigation, issue of SCN, adjudication, recovery, filing of appeal etc. arising out of such action –

[DOF No. CBEC/20/43/01/2017-GST dated 5-10-2018.]

- On basis of aforesaid circular, in *Anurag Suri* v. *DGGSTI* (2021) 88 GST 632 = 128 taxmann.com 48 (Ori HC DB), it was held that **if Central Government authorities are proceeding in the matter, State Government authorities should not interfere.**

Recurring SCN should be issued by jurisdictional authorities

Recurring SCN should be issued by jurisdictional authorities even if original SCN issued by other authority, however, enforcement will be by authority which has initiated the action -

- As jurisdictional authority is in better position to access records and returns of tax payers.
- However, enforcement action will be with authority (State or Centre) which has initiated the enforcement action (even if it is not jurisdictional tax authority).
- However, refund will be granted only by jurisdictional tax authority which is administering the tax payer –

[GST Council Office Memorandum No. 757/FOLLOWUP/GSTC/2018/8198 dated 19-10-2022.]

Document Identification Number (DIN)

- Search warrant, authorisation, summons, arrest memo, letter of enquiry etc. must have Document Identification Number (DIN) generated on digital platform, except in case of emergency.
- The DIN should be generated on cbicddm.gov.in.
- If document is issued without DIN, reason should be recorded and document should clearly indicate 'issued without DIN'.

CBI&C circular No. 122/41/2019-GST dated 5-11-2019 [The provision applies only to Central Government Officers and not to State Government Officers].

- The provision of DIN has been extended to all communication and e-mail sent by department

CBI&C Circular No. 128/47/2019-GST dated 23-12-2019.

Collection of deposit of tax during search, inspection or investigation

- ***Collection of deposit of tax during search, inspection or investigation by department not allowed, but taxpayer can voluntarily pay through DRC-03*** -

CBIC, vide departmental instruction No. 1/2022-23 dated 25-5-2022,

- If there is **allegation or complaint of force and coercion, the same may be enquired** and in case of wrong doing on part of officer, strict disciplinary action may be taken.
- **Amount deposited by assessee during search would not amount to collection of tax under Article 265 of Constitution.** The collection is without authority of law and **should be refunded –**

Diwakar Enterprises v. *CCGST* (2023) 149 taxmann.com 419 = 98 GST 322 (P&H HC) - followed in *William E Connor* v. *UOI* (2023) 99 GST 261 = 152 taxmann.com 174 (P&H HC DB).

Department cannot take extra-legal steps like forcefully collecting cheque during raid

- In *Chowhan Machinery Mart* v. *State of Orissa* (2009) 19 VST 178 (Ori HC DB), following observations of Supreme Court in *Dabur India Ltd*. v. *State of Uttar Pradesh* AIR 1990 SC 1814 were quoted,
- *'Government, Central or State, cannot be permitted to play dirty games with the citizens of this country to coerce them in making payments which the citizen were not legally to make. If any money is due to Government, the Government should take appropriate steps, but it should not take extra-legal steps or adopt the course of maneuvering'*

Cash cannot be seized during Search

- Cash cannot be seized during search - *Bhagwan Gupta* v. *CCGST* (2024) 165 taxmann.com 788 (Del HC DB) - SLP filed by department, notice issued and stay granted in *CCGST* v. *Bhagwan Gupta* (2024) 165 taxmann.com 789 = 106 GST 52 (SC).

- In *Arvind Goyal CA* v. *Union of India* [2023] 98 GST 587 = 151 taxmann.com 228 = 7 Centax 119 (Delhi HC DB), it was held that **currency cannot be seized by GST Officer during search and seizure as only documents, books or things can be seized** - same view in *Rajeev Chhatwal* v. *CGST* (2023) 99 GST 648 = 153 taxmann.com 637 (Del HC DB) - followed in *Gunjan Bindal* v. *CCGST* (2024) 101 GST 472 = 156 taxmann.com 721 (Del HC DB).

Cash cannot be seized during Search

- In *Shabu George* v. *State Tax Officer (B)* (2023) 99 GST 165 = 76 GSTL 348 = 153 taxmann.com 46 (Ker HC), it was held that **cash (currency) cannot be seized during seizure, especially when it does not form part of the trade. SLP against this order has been dismissed by SC** - *State Tax Officer (B)* v. *Shabu George* (2023) 153 taxmann.com 138 = 99 GST 252 (SC).

Whether 'Things‘ include ‘Cash’

- **'Things' does not include cash and hence cash cannot be seized** - *K M Food Infrastructure* v. *DG* (2024) 104 GST 171 = 159 taxmann.com 610 = 86 GSTL 98 = 15 Centax 415 (Del HC DB).

- In a contrary view, in *Smt Kanishka Matta* v. *UOI* (2020) 120 taxmann.com 174 = 82 GST 722 (MP HC), it was held that **'things' include cash and hence can be seized by department** from assessee under section 67(2) of CGST Act.

Currency and movable assets cannot be seized during search

- In *Deepak Khandelwal* v. *CCGST* (2023) 99 GST 560 = 153 taxmann.com 443 (Del HC DB), it was held that currency and movable assets cannot be seized **as these are not subject matters of evasion of tax. Even if seized, these are to be returned by virtue of section 67(3) of CGST Act if not relied upon in notice - SLP against the decision dismissed in** *Commissioner of CGST* v. *Deepak Khandelwal* [2024] 165 taxmann.com 715 (SC).

Goods (like silver or gold) cannot be seized when assessee was not trading in such goods

- Goods (like silver or gold) cannot be seized when assessee was not trading in such goods - *Narendra Polypack* v. *Additional Director General* (2024) 101 GST 114 = 156 taxmann.com 722 = 12 Centax 340 (Del HC DB).

Handling and storage of valuable goods that are seized/confiscated by department

There are many instances where goods seized or confiscated by department are **stolen when in custody of department.**

- Hence, **a system of *e-malkhana* (bar coding) is introduced.**
- Access to store rooms should be only to authorised officers.
- **CCTV** should be in activated mode when keys are used.
- **X-ray machines** should be installed and
- **GPS** tracking should be done.
- **Standard Operating Procedures (SOPs)** should be issued –

MF(DR) Instruction No. 17/2018-Cus dated 15-10-2018.

Officers empowered to exercise powers under section 67

- 'Proper Officer' for the purpose of CGST have been specified as follows, *vide* CBE&C circular No. 3/3/2017-GST dated 5-7-2017 [State Government will prescribe 'proper officer' for purpose of SGST in the respective State]
- Section 67(7) - Principal Commissioner/Commissioner of Central Tax
- Section 67(1), (2), (3), (5) and (9) - Additional or Joint Commissioner of Central Tax
- Section 67(11) - Superintendent.

Digital Evidence

Digital Evidence Investigation Mannual

Central Board of Direct Taxes

Department of Revenue

Ministry of Finance

Government of India

2014

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Digital Evidences

1. Document & Communication Records

- **E-mails:** Complete message histories, including sent items, drafts, and associated contact lists (pp. 16, 23).
- **Text & Voice Messages:** SMS, MMS, and call logs tracking incoming, outgoing, and missed communications (pp. 17, 22).
- **Encrypted Chat Histories:** Conversations and media files stored inside third-party communication applications like WhatsApp (p. 17).
- **Word Processing Material:** Document files (Word, PDF, slides), version updates, and temporary files revealing editing history (pp. 16, 21, 37).
- **Voice Recordings:** Audio logs, memos, and saved or deleted messages extracted from answering machines (pp. 16, 19).

Digital evidence

2. Business & Financial Information

- **Accounting Backups:** Databases, transaction sheets, and parallel ledger systems maintained in software formats like Tally (pp. 16-17).
- **Enterprise Logs:** Data profiles, customer relationship entries, and administrative logs pulled from corporate ERP or SAP platforms (p. 19).
- **Transaction Histories:** Digital money transfers, remittance schedules, and commercial tracking files handled via mobile networks or third-party platforms (pp. 16, 18).
- **Audit Trails:** Automatic system logs mapping user interactions, configuration changes, or unauthorized modifications to a database (pp. 19, 25, 27).

Digital Evidence

3. System & Internet Metadata

- **Browser Activity:** Internet navigation histories, search inputs, and cookies capturing online behavior and interests (pp. 16, 22, 37).
- **Registry Profiles:** Internal Operating System parameters recording when specific files were created, modified, or merged (pp. 22, 25).
- **IP Addresses:** Logged location markers and network routing pathways stored within modems, hubs, or switches (p. 19).
- **User Authorization Profiles:** Smart card logs and biometric scanner registries tracking who accessed protected locations or files (p. 18).

Digital Evidence

4. Media & Location Assets

- **Digital Media:** Graphic illustrations, photographs, and video clips stored across internal or peripheral memory units (pp. 16, 20, 22).
- **Geographical Logs:** Travel logs, previous route entries, and saved location profiles extracted from Global Positioning Systems (GPS) (pp. 16, 21, 23).
- **Hidden/Deleted Remnants:** Fragmented files, data remnants, and unallocated text chunks carved out from raw hard drive storage compartments (pp. 17, 23, 25).

Thanks for being with me…

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