

## **ASSAM ORDER Guideline on Mobile Squad.**

**ORDER No. CT/GST-12/2017/51.-, Dated, 12th June, 2018.**

Whereas GST regime has been implemented with the concept of 'One Nation - One Tax' without any trade barrier across the States;

And whereas in tune with above principle, the State Government has already abolished all the Stationary check posts vide Govt, notification no FT.45/2017/37 dated 29/07/2017 with effect from the midnight of 31st July, 2017;

And whereas for preventing evasion of tax and safeguarding the Government revenue, it is deemed necessary to have some mechanism in place to keep a tab on the movement of goods as well as place of business of a taxable person or the person engaged in the business of transporting goods or the owner or the operator of a warehouse or godown or any other place within the State of Assam;

And whereas section 67 of the Assam Goods and Services Tax Act, 2017 empowers the Taxing Authority to make inspection, search and seizure of goods and documents in a place of business of a taxable person or the person engaged in the business of transporting goods or the owner or the operator of a warehouse or godown or any other place where goods or accounts have been kept as is likely to cause evasion of tax;

And whereas section 68 of the Assam Goods and Services Tax Act, 2017 empowers the State Government to prescribe certain documents required to be carried by a person-in-charge of a conveyance for any consignment of goods and also empowers the proper officer to intercept such conveyance and verify the prescribed documents and goods and the person in charge of said conveyance is required to produce the documents prescribed for verification and allow inspection of the goods;

And whereas provision of rule 138 of the Assam Goods and Services Tax Rules, 2017 provides for generation of e-way bill and furnishing of information electronically on the common portal before commencement of movement of a consignment of taxable goods exceeding fifty thousand rupees;

And whereas rule 138A of the said Rules provides for documents like invoice/bill of supply/delivery challan and copy of the c-way bill or its number to be carried by a person-in-charge of a conveyance; rule 138B provides for interception of conveyance and verification of documents and conveyance; rule 138C provides for recording online of a summary report of every inspection of goods in transit by the proper officer within 24 hours of inspection and the final report within 3 (three) days of such inspection;

And whereas for the purpose of verification of such e-way bill in course of movement of goods by a conveyance and to carry out inspection, search and seizure at the place of business of a taxable person and a transporter for the purpose of preventing evasion of tax, it is felt necessary to have 'Mobile Squads'.

And whereas to ensure uniformity in the functioning of such 'Mobile Squads', it is felt necessary to issue following guidelines: -

1. The Additional Commissioner of State tax and Joint Commissioner of State tax, Vigilance in consultation with the Commissioner of State tax shall constitute such number of 'Central Mobile Squads as deemed necessary' with such numbers of officers from different cadres as deemed necessary.

2. In every Zone, the Zonal Deputy Commissioner of State tax shall have the authority to constitute such number of 'Mobile Squads' as deemed necessary in his territorial jurisdiction with an intimation to the Commissioner of State tax.

The composition of the Mobile Squad shall be decided by the Zonal Deputy Commissioner of State tax. However, such Mobile Squads shall invariably consist of Assistant Commissioner of Taxes / Superintendent of State tax and Inspector of State tax.

3. In addition to the above, Mobile Squads shall be placed in and around the strategic locations at entry & exit points of the State, major railway stations, airport terminals for vehicle checking on surprise/random basis to curb tax evasion.

4. At Apex Office, the Additional Commissioner of State tax and Joint Commissioner of State tax, Vigilance shall, in consultation with the Commissioner of State tax, constitute new teams of 'Mobile Squads' preferably before a week of the end of the term of each 'Mobile Squad'.

5. At Zonal level, the Zonal Deputy Commissioner of State tax shall constitute new teams of 'Mobile Squads' preferable before a week of the end of the term of each 'Mobile Squad' with an intimation to the Commissioner of State tax.

6. The 'Mobile Squad', constituted at Apex Office, shall intercept any conveyance and verify documents and goods during their movement with prior intimation to the Additional Commissioner of State tax and/ or Joint Commissioner of State tax, Vigilance.

7. The 'Mobile Squad', constituted at Apex Office, shall also make inspection, search and seizure of documents or goods in a place of business of a taxable person or a transporter or the owner or the operator of a warehouse or godown or any other place within the State of Assam after obtaining necessary authorization from the Additional Commissioner of State tax and/or Joint Commissioner of State tax, Vigilance.

8. 'Mobile Squads', constituted at Zonal level, shall intercept any conveyance and verify documents and goods during their movement with prior intimation to the Zonal Deputy Commissioner of State tax.

9. The 'Mobile Squads', constituted at Zonal level, shall also make inspection, search and seizure of documents or goods in a place of business of a taxable person or a transporter or the owner or the operator of a warehouse or godown or any other place within their territorial jurisdiction only. The Zonal Deputy Commissioner of State tax shall obtain necessary authorization from an Officer not below the rank of Joint Commissioner of State tax.

10. For carrying out inspection, search and seizure at a residential accommodation by an authority below the rank of Commissioner of State tax, search warrant shall be issued by the Commissioner of State tax, Assam under the provision of section 67(10) of the Assam GST Act, 2017.

11. On detection of irregularities/tax evasion by the "Mobile Squads", tax and penalty shall be levied as per provision of sections 67, 68, 73, 74 and 129 of the Assam Goods and Services Tax Act, 2017 or any other sections, as deemed fit.

12. 'Mobile Squad' constituted at Apex Office, shall furnish a preliminary report of every vigilance activity on taxpayers to the concerned Additional Commissioner of State tax and Joint Commissioner of State tax, Vigilance on the next working day of inspection and the

final report in each case shall be submitted within three days of completion of the proceeding.

As regard vigilance activities on transporters during movement, it shall be guided by the provision of rule 138C of the Assam GST Rules.

13. 'Mobile Squads' constituted at Zonal level, shall furnish a preliminary report of every vigilance activity on tax payers to the concerned Zonal Deputy Commissioner of State tax within one working day of inspection and the final report in each case shall be submitted to Zonal Deputy Commissioner of State tax within three days of completion of the proceeding.

As regard vigilance activities on transporters, it shall be guided by the provision of rule 138C of the Assam GST Rules.

14. The Zonal Deputy Commissioner of State tax shall submit a monthly report of performance of each 'Mobile Squad' constituted under his Zone within seven days of the end of each month to the Commissioner of State tax, Assam.

15. The 'Mobile Squads' shall strictly follow the procedure laid down in the Assam Goods and Services Tax Act, 2017 and the Rules made thereunder. This shall also adhere to all the orders, instructions and Circulars (including Circular No. 10/2018-GST) issued or to be issued from time to time by Commissioner of State tax, Assam.

16. The officers of the 'Mobile Squads' placed at strategic identified locations may check ordinarily 50 (fifty) vehicles in a day. The officers shall ensure that such vehicle checking causes minimal/least disruption/disturbance in regular traffic movement. Further, the officers shall also ensure that inspection/checking of vehicles undertaken by them does not create a false impression about extensive/indiscriminate checking. Mobile Squads shall keep devising their own plan for interception and time and place for such interception shall be unpredictable/random.

17. The inspection and checking by the mobile squad will extend to 20-25 days on random basis in a month.

18. For Non GST items [alcoholic liquor for human consumption, petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas and aviation turbine] which are exempted from the purview of e-way bill vide clause (f) of sub-rule (14) of rule 138 of the Assam GST Rules, 2017, the officers are required to follow the provisions of Assam Value Added Tax Act, 2003 and rules made thereunder.

This Order is issued with the concurrence of the Government and shall come into force with effect from 1st July, 2018.

ANURAG GOEL,  
Commissioner of State Tax, Assam,  
Dispur, Guwahati.