

FROM

EXCISE & TAXATION COMMISSIONER,
HARYANA

TO

ALL THE JOINT EXCISE AND TAXATION COMMISSIONER (RANGE/APPEAL)
ALL THE DEPUTY EXCISE AND TAXATION COMMISSIONER

**MEMO No. 398 /GST-2,
DATED PANCHKULA, THE 13.02.2020**

**SUBJECT: GUIDELINES TO BE FOLLOWED BEFORE AUTHORISING FOR
CONDUCTING INSPECTION, SEARCH AND SEIZURE UNDER
HARYANA GST ACT.**

I have been directed to invite your reference to the above noted subject and to intimate you the guidelines to be followed before authorising for conducting inspection, search and seizure under Haryana GST Act. These are as under:-

GST Law provides for stringent measures to deal with cases of tax evasion by bestowing upon the taxing authorities the powers to conduct Inspection and Search & Seizure. It is expedient upon the department to frame certain guidelines for the assistance of the taxing authorities in due discharge of their duties so as to make these provisions more effective. These guidelines further strive to bring about uniformity during the process of exercising these powers and to bring about greater transparency.

The GST law empowers the Proper Officers, not below the rank of Joint Commissioner, to authorize in writing any other officer working under his jurisdiction to inspect any place(s) of business of taxable person(s). Therefore, the Proper Officers, not below the rank of Joint Commissioner, should record in writing, either on his own or on the basis of the report submitted by the Officers working under his jurisdiction, mentioning the reasons for him to believe that there is a case for authorizing other officers of the State Tax to conduct inspection of any place(s) of any business entity in the State.

The inspection of place of business of any business entity may be conducted for suspicion of any of the offences listed in the **Annexure appended to these guidelines or a combination thereof.**

The Proper Officer authorizing such inspection may obtain, either on his own or through his subordinate officers, the information of the business entity. If the business entity is registered, the information, if available on portal, should contain the facts about his filing of returns, his turnovers, credit availed and utilized, credit verified, details of his sales and purchases, tax deposited, e-way bills or any other relevant information for the relevant period.

If the business entity is unregistered, the Proper Officer may obtain information from such sources as he may deem fit.

The information so obtained should be properly examined before authorizing the inspection of the place(s) of business entity. The Proper Officer authorizing such inspection may record his findings of the examination of the information, so obtained by him about the business entity to be inspected, and, his opinion as to how this information is a cause of concern for the suspicion before authorizing the inspection.

The Proper Officer authorizing the inspection may, either on his own or through the officers working under his jurisdiction, get conducted recce of the place(s) to the inspected.

The Proper Officer authorizing the inspection may workout the composition of inspecting teams including the lady officers, if required, in consultation with such officers as he may deemed fit, and the available information before him. In case, the inspection has been recommended by the officers working under his jurisdiction, he may consult such officers for the composition of the inspecting teams.

The Proper Officer authorizing the inspection may consult Tax Research Unit or any other Senior Officer(s) of the Head Office for seeking assistance for obtaining information or examining thereof before authorizing the inspection.

The inspecting teams should follow the Standard Operating Procedures, as prescribed under the Law, during the course of conducting inspection and search and seizure in its true spirit with due diligence.

All the officers of the department are hereby directed to meticulously go through these guidelines, the provisions of the Law and the Rules made thereunder and all other directions issued from time to time while conducting the inspection of business premises.

It is requested to bring this to the knowledge of all the officers working under your control for their information.

Encl.: Annexure


Jt. EXCISE AND TAXATION COMMISSIONER (GST)
FOR EXCISE AND TAXATION COMMISSIONER,
HARYANA, PANCHKULA

Endst.No. 399 /GST-2, Panchkula, dated the

A copy of the guidelines is forwarded to the following for information and necessary action:-

1. All the Addl. Excise and Taxation Commissioners, Head Office
2. All the Jt. Excise and Taxation Commissioners, Head Office
3. All the Dy. Excise and Taxation Commissioners, Head Office
4. PS/PSET
5. PS/ETC


Jt. EXCISE AND TAXATION COMMISSIONER (GST)
FOR EXCISE AND TAXATION COMMISSIONER,
HARYANA, PANCHKULA

ANNEXURE 'A'

The Proper Officer not below the rank of Joint Commissioner may authorize in writing other officers of the State Tax to conduct inspection of the business premises if there are reasons for him to believe that the taxpayer may commit or has committed any of the following offences.

- Keeping unaccounted stocks
- To obtain registration fraudulently
- Falsifying his books of accounts or not maintaining books of accounts truthfully
- He is not maintaining or keeping his books of accounts
- Furnishing returns by misrepresenting the facts or furnishing returns fraudulently
- Tax has not been paid or short paid
- ITC has been wrongly availed or utilised
- Refund has been wrongly claimed or obtained
- The taxpayers is obtaining invoices without getting supplies or issuing invoices without making supplies
- He is collecting tax which he is not authorised to collect
- Tempers with or destroys any material
- There are mismatches between facts submitted by the taxpayers and information collected or inferred by the department from other sources
- He fails to furnish information
- Contravention of any of the provisions of the GST Acts/Laws or any other sufficient reasons to be recorded in writing
- For any of the above reasons or a combination of thereof


13.2.20