

From

Excise & Taxation Commissioner,
Haryana, Panchkula.

To

All the Dy. Excise & Taxation Commissioner (ST),
in the State of Haryana.

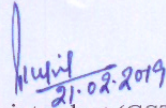
Memo No. 471 /GST-2
Panchkula, date the 21/02/19

Subject: Change in Circulars issued earlier under the HGST Act, 2017 - Reg.

MEMORANDUM

Please find enclosed herewith a copy of circular on the captioned subject.

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

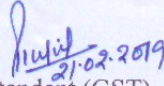

21.02.2019

Superintendent (GST)
for Excise and Taxation Commissioner,
Haryana

Endst. No. 472 /GST-2, Panchkula, dated the 21/02/19

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

1. All the Jt. Excise & Taxation Commissioner (Division/Range) in the State of Haryana.
2. All the Jt. Excise & Taxation Commissioner (Appeals) in the State of Haryana.
3. PS/ ACSET.
4. PA/ETC.

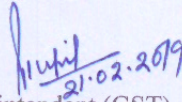

21.02.2019

Superintendent (GST)
for Excise and Taxation Commissioner,
Haryana

Endst. No. 473/GST-2, Panchkula, dated the 21/02/19

A copy of the Circular is forwarded to the following in the Head Office for information and necessary action:-

1. All the Addl. Excise & Taxation Commissioners.
2. All the Jt. Excise & Taxation Commissioners.
3. The Jt. Director (L) -I and II.
4. The Dy. Excise & Taxation Commissioners.
5. DA-I & II.
6. DDA-I & II.


21.02.2019

Superintendent (GST)
for Excise and Taxation Commissioner,
Haryana

**HARYANA GOVERNMENT
EXCISE AND TAXATION DEPARTMENT**

Subject: Changes in Circulars issued earlier under the HGST Act, 2017- Reg.

The HGST (Amendment) Act, 2018 has been brought in force with effect from 01.02.2019.

2. Consequent to the HGST Amendment Act, the following circulars issued earlier under the HGST Act, 2017 are hereby amended with effect from 01.02.2019, to the extent detailed in the succeeding paragraphs.

3. **Circular regarding procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances conveyed vide Memo no.1761/GST-2, dated 04.06.2018.**

This circular is revised in view of the amendment carried out in section 129 of the HGST Act, 2017 vide section 27 of the HGST (Amendment) Act, 2018 allowing 14 days for owner/transporter to pay tax/penalty for seized goods. Accordingly, the original and the amended relevant para of the circular are detailed hereunder.

3.1 Original Para 2(k)

In case the proposed tax and penalty are not paid within seven days from the date of the issue of the order of detention in **FORM GST MOV-06**, the action under section 130 of the HGST Act shall be initiated by serving a notice in **FORM GST MOV-10**, proposing confiscation of the goods and conveyance and imposition of penalty.

3.2 Amended Para 2(k)

In case the proposed tax and penalty are not paid within fourteen days from the date of the issue of the order of detention in **FORM GST MOV-06**, the action under section 130 of the HGST Act shall be initiated by serving a notice in **FORM GST MOV-10**, proposing confiscation of the goods and conveyance and imposition of penalty.

3.3 Further, **FORM GST MOV-08** and **FORM GST MOV-09**, annexed to the circular are revised as below:

FORM GST MOV-08 (para 4)

And if all taxes, interest, penalty, fine and other lawful charges demanded by the proper officer are duly paid within fourteen days of the date of detention being made in writing by the said proper officer, this obligation shall be void.

FORM GST MOV-09 (para 10)

You are hereby directed to make the payment forthwith/not later than fourteen days from the date of the issue of the order of detention in **FORM GST MOV-06**, failing which action under section 130 of the Haryana/Central Goods and Services Tax Act /section 21 of the Union Territory Goods and Services Tax Act or section 20 of the Integrated Goods and Services Act shall be initiated

4. Circular regarding Processing of Applications for Cancellation of Registration submitted in FORM GST REG-16 conveyed vide memo no.050/GST-2, dated 07.01.2019.

The circular is revised in view of the amendment carried out in section 29 of the HGST Act, 2017 vide section 14 of the HGST (Amendment) Act, 2018 allowing suspension of registration. Accordingly, the original and the amended relevant para of the circular are detailed hereunder.

4.1 Original Para 11

It is pertinent to mention here that section 29 of the HGST Act has been amended by the HGST (Amendment) Act, 2018 to provide for "*Suspension*" of registration. The intent of the said amendment is to ensure that a taxpayer is freed from the routine compliances, including filing returns, under GST Act during the pendency of the proceedings related to cancellation. Although the provisions of HGST (Amendment) Act, 2018 have not yet been brought into force, it will be prudent for the field formations not to issue notices for non filing of return for taxpayers who have already filed an application for cancellation of registration under section 29 of the HGST Act. However, the requirement of filing a final return, as under section 45 of the HGST Act, remains unchanged.

4.2 Amended Para 11

It is pertinent to mention here that section 29 of the HGST Act has been amended by the HGST (Amendment) Act, 2018 to provide for "*Suspension*" of registration. The intent of the said amendment is to ensure that a taxpayer is freed from the routine compliances, including filing returns, under GST Act during the pendency of the proceedings related to cancellation. Accordingly, the field formations may not issue notices for non- filing of return for taxpayers who have already filed an application for cancellation of registration under section 29 of the HGST Act. Further, the requirement of filing a final return, as under section 45 of the HGST Act, remains unchanged.

5. Difficulties faced, if any, in implementation of this circular may please be brought to the notice of the Department.

Dated: 15.02.2019
Panchkula

Amit Kumar Agrawal
Excise & Taxation Commissioner-cum-
Commissioner of State Tax, Haryana