

(c) pay the integrated tax, thereon in the event of failure to export the goods or services, along with an amount equal to eighteen percent interest per annum on the amount of tax not paid, from the date of invoice till the date of payment.

I/We declare that this undertaking is given under the orders of the proper officer for the performance of enacts in which the public are interested.

IN THE WITNESS THEREOF these presents have been signed the day hereinbefore written by the undertaker(s)

Signature(s) of undertaker(s).

Date :

Place :

Witnesses

(1) Name and Address

Occupation

(2) Name and Address

Occupation

Date

Place

Accepted by me this.....day of (month)..... (year)

.....of
(Designation)

for and on behalf of the President of India

FORM GST INS-1

AUTHORISATION FOR INSPECTION OR SEARCH

[See rule 139 (1)]

To

.....
.....

(Name and Designation of officer)

Whereas information has been presented before me and I have reasons to believe that—

A. M/s. _____

- ☐ has suppressed transactions relating to supply of goods and/or services
- ☐ has suppressed transactions relating to the stock of goods in hand,
- ☐ has claimed input tax credit in excess of his entitlement under the Act
- ☐ has claimed refund in excess of his entitlement under the Act
- ☐ has indulged in contravention of the provisions of this Act or rules made thereunder to evade tax under this Act;

OR

B. M/s. _____

- ☐ is engaged in the business of transporting goods that have escaped payment of tax
- ☐ is an owner or operator of a warehouse or a godown or a place where goods that have escaped payment of tax have been stored
- ☐ has kept accounts or goods in such a manner as is likely to cause evasion of tax payable under this Act.

OR

C.

- ☐ goods liable to confiscation / documents relevant to the proceedings under the Act are secreted in the business/residential premises detailed herein below

<<Details of the Premises>

Therefore,—

- ☐ in exercise of the powers conferred upon me under sub-section (1) of section 67 of the Act, I authorize and require you to inspect the premises belonging to the above mentioned person with such assistance as may be necessary for inspection of goods or documents and/or any other things relevant to the proceedings under the said Act and rules made thereunder.

OR

- ☐ in exercise of the powers conferred upon me under sub-section (2) of section 67 of the Act, I authorize and require you to search the above premises with such assistance as may be necessary, and if any goods or documents and/or other things relevant to the proceedings under the Act are found, to seize and produce the same forthwith before me for further action under the Act and rules made thereunder.

Any attempt on the part of the person to mislead, tamper with the evidence, refusal to answer the questions relevant to inspection / search operations, making of false statement or providing false evidence is punishable with imprisonment and /or fine under the Act read with section 179, 181, 191 and 418 of the Indian Penal Code.

Given under my hand & seal this day of (month) 20.... (year). Valid for day(s).

Seal

Place

Signature, Name and designation of the
issuing authority

Name, Designation & Signature of the Inspection Officer/s

(i)

(ii)

FORM GST INS-02**ORDER OF SEIZURE***[See rule 139 (2)]*

Whereas an inspection under sub-section (1)/search under sub-section (2) of Section 67 was conducted by me on __/__/__ at __:__ AM/PM in the following premise(s):

<<Details of premises>>

which is/are a place/places of business/premises belonging to:

<<Name of Person>>

<<GSTIN, if registered>>

in the presence of following witness(es):

1. <<Name and address>>

2. <<Name and address>>

and on scrutiny of the books of accounts, registers, documents / papers and goods found during the inspection/search, I have reasons to believe that certain goods liable to confiscation and/or documents and/or books and/or things useful for or relevant to proceedings under this Act are secreted in place(s) mentioned above.

Therefore, in exercise of the powers conferred upon me under sub-section (2) of section 67, I hereby seize the following goods/ books/ documents and things: