

¹[Rule 138C : Inspection and verification of goods

- (1) A summary report of every inspection of goods in transit shall be recorded online by the proper officer in **Part A** of **FORM GST EWB-03** within twenty four hours of inspection and the final report in **Part B** of **FORM GST EWB-03** shall be recorded within three days of such inspection.

²**[Provided that** where the circumstances so warrant, the Commissioner, or any other officer authorised by him, may, on sufficient cause being shown, extend the time for recording of the final report in **Part B** of **FORM EWB-03**, for a further period not exceeding three days.

Explanation–The period of twenty four hours or, as the case may be, three days shall be counted from the midnight of the date on which the vehicle was intercepted.]

- (2) Where the physical verification of goods being transported on any conveyance has been done during transit at one place within the State or Union territory or in any other State or Union territory, no further physical verification of the said conveyance shall be carried out again in the State or Union territory, unless a specific information relating to evasion of tax is made available subsequently.]

1

¹ Rule 138C substituted by [Noti. No. 12/2018–Central Tax, dt. 07-03-2018](#) except Rule 138(7) provisions have been made effective from 01-04-2018 by Noti. No. 15/2018–Central Tax, dt. 23-03-2018.

Earlier this rules has been amended/inserted by:

1. Noti. No. 27/2017–Central Tax, dt. 30-08-2017.
2. Noti. No. 3/2018–Central Tax, dt. 23-01-2018.

² Proviso along with explanation inserted by [Noti. No. 28/2018–Central Tax, dt. 19-06-2018](#) w.e.f. 19-06-2018.