CA RAJ KUMAR

PROCEDURAL ASPECTS OF GST



(Documents, Goods & Person)

taxable person has suppressed any transaction relating to supply of goods

es or both or the stock of goods in hand, or has claimed input tax credit

is of his entitlement under this Act or has indulged in contravention of any of t ions of this Act or the rules made thereunder to evade tax under this Act; or

ent of tax or has kept his accounts or goods in such a manner as is likely to ca

Date of seizure

IF NO Notice is issued within 6M+6M

dispose off /Sold.

. Note: After Seizure Perishable

then the goods shall be returned to the

Goods/ hazardous goods shall be







