

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:

A) Details of Goods seized:

| Sr. No | Description of goods | Quantity or units | Make/mark or model | Remarks |
|--------|----------------------|-------------------|--------------------|---------|
| 1      | 2                    | 3                 | 4                  | 5       |
|        |                      |                   |                    |         |

B) Details of books / documents / things seized:

| Sr. No | Description of books / documents / things seized | No. of books / documents / things seized | Remarks |
|--------|--|--|---------|
|        |  |  |         |

|   |   |   |   |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
|   |   |   |   |

and these goods and or things are being handed over for safe upkeep to:

<<Name and address>>

with a direction that he shall not remove, part with, or otherwise deal with the goods or things except with the previous permission of the undersigned.

**Place:**

Name and Designation of the Officer

**Date:**

**Signature of the Witnesses**

| Sr. No. | Name and address | Signature |
|---------|------------------|-----------|
| 1.      |                  |           |
| 2.      |                  |           |

**To:**

<<Name and address>>

FORM GST INS-03

ORDER OF PROHIBITION

[See rule 139(4)]

Whereas an inspection under sub-section (1)/search under sub-section (2) of Section 67 was conducted 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 order that you shall not/shall not cause to remove, part with, or otherwise deal with the goods except without the previous permission of the undersigned:

| Sr. No | Description of goods | Quantity or units | Make/mark or model | Remarks |
|--------|----------------------|-------------------|--------------------|---------|
| 1      | 2                    | 3                 | 4                  | 5       |
|        |                      |                   |                    |         |
|        |                      |                   |                    |         |

Place:

Name and Designation of the Officer

Date:

Signature of the Witnesses

|  |                  |           |
|--|------------------|-----------|
|  | Name and address | Signature |
|--|------------------|-----------|

|    |  |  |
|----|--|--|
| 1. |  |  |
| 2. |  |  |

To:

<<Name and address>>

FORM GST INS-04

BOND FOR RELEASE OF GOODS SEIZED

*[See rule 140(1)]*

I.....of.....hereinafter called "obligor(s)" am held and firmly bound to the President of India (hereinafter called "the President") and/or the Governor of .....(State) (hereinafter called "the Governor") in the sum of.....rupees to be paid to the President / the Governor for which payment will be made. I jointly and severally bind myself and my heirs/ executors/ administrators/legal representatives/successors and assigns by these presents; dated this.....day of.....

WHEREAS in accordance with the provisions of sub-section (2) of section 67, the goods have been seized vide order number .....dated..... having value .....rupees involving an amount of tax of ..... rupees. On my request the goods have been permitted to be released provisionally by the proper officer on execution of the bond of value .....rupees and a security of .....rupees against which cash/bank guarantee has been furnished in favour of the President/ Governor; and

WHEREAS I undertake to produce the said goods released provisionally to me as and when required by the proper officer duly authorized under the Act.

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

OTHERWISE and on breach or failure in the performance of any part of this condition, the same shall be in full force:

AND the President/Governor shall, at his option, be competent to make good all the losses and damages from the amount of the security deposit or by endorsing his rights under the above-written bond or both;

IN THE WITNESS THEREOF these presents have been signed the day herein before written by the obligor(s).

Signature(s) of obligor(s).

Date :

Place :

Witnesses

(1) Name and Address

(2) Name and Address

Date

Place

Accepted                    by                    me                    this.....day                    of  
.....(month).....(year)..... (designation of  
officer)for and on behalf of the President /Governor.

(Signature of the Officer)



**FORM GST INS-05**

**ORDER OF RELEASE OF GOODS/ THINGS OF PRISHABLE OR HAZARDOUS  
NATURE**

*[See rule 141(1)]*

Whereas the following goods and/or things were seized on \_\_/\_\_/\_\_\_\_ from the following premise(s):

<<Details of premises>>

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

<<Name of Person>>

<<GSTIN, if registered>>

Details of goods seized:

| Sr.<br>No | Description<br>of goods | Quantity or units | Make/mark or<br>model | Remarks |
|-----------|-------------------------|-------------------|-----------------------|---------|
| 1         | 2                       | 3                 | 4                     | 5       |
|           |                         |                   |                       |         |

and since these goods are of perishable or hazardous nature and since an amount of Rs.\_\_\_\_\_ (amount in words and digits), being an amount equivalent to the:

- ☐ market price of such goods or things
- ☐ the amount of tax, interest and penalty that is or may become payable

has been paid, I hereby order the above mentioned goods be released forthwith.

**Place:**

Name and Designation of the Officer

**Date:**

**To:**

<<Name and Designation>>