IW1/3365394/2022

Office of the Principal Secretary/Commissioner Of Commercial Taxes, Chennai-600 005.

Dated: 10.01.2023

Present: Thiru Dheeraj Kumar, I.A.S., Principal Secretary/Commissioner of Commercial Taxes.

Sub:	Intelligence Wing – Power Roles and Responsibilities – Offences
	booked by Roving Squad officers - Certain circular instructions
	issued - amendment made - regarding.
Ref:	1. Circular No.10/2019 dated 31.05.2019 issued in
	Q1/17253/2019.
	2. Circular No.10/2019 amendment dated 17.12.2019 issued in
	Q1/17253/2019.
	3. Circular 10/2019 amendment dated 15.11.2021 issued in
	Q1/17253/2019.
	4. Circular No.38(2018)/2019 - TNGST dated 05.04.2019
.,	issued in R.C.151/2018/A1/Taxation)
	5. Circular No.64/38/2018-GST dated 14.09.2018 issued by the
N. STAIN	Central Board of Indirect Taxes and Customs, GST Policy
	Wing. In CBEC/20/16/03/2017-GST.
	6. Press Information Bureau, Press release issued regarding
	'Bill To Ship To' for e-way bill by Ministry of Finance,
	Government of India dated 23.04.2018.
	7. Letter from the Joint Commissioner (ST), Intelligence-II,
	Chennai in R.C.6095/2022/A3, dated 26.09.2022.

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In the circulars in the references 1 to 3 cited, detailed instructions have been issued on the protocol for Roving Squad. The Joint Commissioners (ST), Intelligence have raised certain queries regarding booking of offences by the Roving Squad officers under the provisions of the TNGST Act, 2017 and requested that suitable guidelines may be given for uniformity in levy of penalty relating to various types of offences noticed by the Roving Squad officers and to perform in an efficacious manner.

2) The said queries raised were examined in detail with reference to earlier circular instructions issued in the references cited and as per the provisions of the TNGST Act & Rules 2017 and following amendment is hereby issued to the Circular No.10/2019 dated 31.05.2019 as amended on 17.12.2019 and 15.11.2021.

In para 11 of the said circular, instructions have been issued for "CIRCUMSTANCES WHERE PENALTY OF Rs.25000/- SHALL BE LEVIED". The Existing para 11 (i) and (ii), are as below.

- "i) In the circumstances described in Sl.No.10 if any person repeatedly indulges in the same violation, a penalty of Rs.25,000/- per act shall be levied to deter the recurrence of such offence. For this purpose the term 'any person repeatedly' shall denote consignor or consignee who commits a violation more than once in a calendar month or twice in a calendar quarter or thrice in a financial year.
 - (ii) In all other circumstances, other than the ones falling under SI.

 No. 9, 10 and 12 a penalty of Rs.25000/- per act shall be levied."
 - 4) The above para 11 (i) and (ii) are substituted as follows:
 - "11. CIRCUMSTANCES WHERE PENALTY OTHER THAN THE ONES FALLING UNDER SI.No.9, 10 and 12 SHALL BE LEVIED.

(i)Issue based clarifications:

SI.No.	Issue	Clarifications			
1(a)	Bill To - Ship To:	Since the consignment in			
	The 'Ship To' address in E	question is duly covered with			
	way bill differed from where	invoice/Bill of Supply/delivery			
	the goods are being actually	challan and valid e- way bill and			
	delivered which is an	the irregularities relates to			
	unregistered place of the	unloading the goods at an			
	consignee, who is a	unregistered place of registered			
	registered tax payer, but the	person, as narrated in the issue,			
	place of delivery is in same	the following procedure needs to			
	locality i.e. having the same	be adopted.			
	PIN Code as mentioned in the	As per Rule 19 (1) of the TNGST			
	E - way bill	Rules, the registered person shall			
		within a period of 15 days' from			

the date of change in any particulars of registration, submit an application for amendment regarding additional place of business in the common portal.

- (i) In this regard, if valid rental / lease agreement etc. is produced as proof of unregistered place of business, and if the date of such rental/lease agreement is within 15 days prior to the date of checking of vehicle, minor penalty of Rs.5,000/- shall be levied as per Section-125 of the of the Act TNGST Act, 2017.
- (ii) If Application Reference Number (ARN) has already been generated regarding declaration of additional place of business and produced for verification and if the date and time of generation of ARN is prior to the check of movement of the vehicle by the Official, no penalty is to be levied.
- (iii) If no ARN and no valid rental / lease agreement is produced as above, penalty of Rs.25,000/-under Section 125 is to be levied.
- (iv)If the registered person repeats the same offence, (more

	The first of the second	than once in a calendar month or
	and support of the first of	twice in a calendar quarter or
	100 (100 (100 (100 (100 (100 (100 (100	thrice in a financial year)
100	to describing contactors	maximum penalty under Section-
	registration where the constitution	129 is to be levied.
1(b)	Bill To - Ship To:	Maximum penalty under Section
heart	The 'Ship To' address in E-	129 of the TNGST Act, is to be
	way bill differed from where	levied.
	the goods are being actually	
i menin	delivered which is an	
	unregistered place of the	
Vilgari	consignee, who is a	
	registered tax payer, but the	
	place of delivery is in another	
	locality i.e. PIN Code	
1 100	mentioned in the E way bill is	
	different.	
1(c)	Bill To - Ship To	(i)Since the consignment in
	The 'Ship To' address in E-	question is duly covered with
	way bill differed from where	invoice/Bill of supply/Delivery
	the goods are being actually	challan and valid E - Way bill for
30.30	delivered which is a	Vehicle number and time period
	registered place of the	then, minor penalty of Rs.5,000/-
	consignee.	is to be levied under Section-125
		of the TNGST Act.
		(ii)If the registered person
		repeats the same offence, (more
		than once in a calendar month or
		twice in a calendar quarter or
	SERVICE AND MANAGED	thrice in a financial year)
		maximum penalty of Rs.25000/-

	POST OF THE PURPLE OF THE PROPERTY OF THE PURPLE OF THE PU	under Section 125 of the TNGST
		Act, 2017 is to be levied.
2	Bill To - Ship To:	Since the consignment in
	The given 'Ship To' address of	question is duly covered with
	delivery is place of	Invoice/Bill of Supply/Delivery
	Construction of a building but	Challan and valid E - Way Bill and
	not a registered place of the	irregularity relates to unloading
	consignee builder and	the goods at an unregistered
	materials were delivered	place of the registered person,
	based on construction	the following procedure needs to
	agreement and consignee is a	be adopted.
	registered tax payer. The	As per Rule 19 (1) of the
	address of delivery cis per	TNGST Rufes, the registered
	document and place of actual	person shall within a period of 15
	delivery is same.	days' from the date of change in
		any particulars of registration,
		submit an application for
		amendment regarding additional
		place of business in the common
		portal.
		(i)In this regard, if valid rental /
		lease agreement is produced as
		proof of unregistered place of
		business, and if the date of such
		rental/lease agreement is within
	Shorts in the land have	15 days prior to the date of
1		checking of vehicle, minor penalty
	A 10 Years SalSheaten	of Rs.5,000/- is to be levied as per
		Section-125 of the of the Act
		TNGST Act, 2017.

		(ii) If ARN has already been
	100 may	generated regarding declaration
	remainments and facilities	of additional place of business and
	remais and a regimen of	produced for verification and if
100	Torque 2 to Hillschool 19	the date and time of generation of
to and	Sweet to carry thin Although Lin	ARN is prior to the check of
	ing of earlies whilelesses (a)	movement of the vehicle by the
	20 AND 20 AND 20 AND 18	Official, no penalty is to be levied.
	a tienergieri veli to exete la	(iii) If no ARN and no valid rental
	er anabasca orașolot era tra	/ lease agreement as above is
	5890065.8	produced, penalty of Rs.25,000/-
	(1) 101 part top at	under Section 125 is to be levied.
	lf v	(iv)If the- registered person
	TOTAL STREET, NOT A HOME THE	repeats the same offence (more
	cas is such and must been	than once in a calendar month or
1025	Edipositico Profesional agricultura	twice in a calendar quarter or
	collision es applica	thrice in a financial year)
1 1001	tor paibleon testopean	maximum penalty under Section
	or the market of the basis	129 is to be levied.
3	Bill To - Ship To :	If supplier A places purchase
	Whether one invoice is	order on supplier B to ship the
- t 100	enough for movement of	goods to the recipient C then,
	goods in 'Bill To - Ship To'	i) If e-way bill is generated by B,
	transactions.	corresponding invoice of B raised
	a ne rooms sessitifina	on A and the same details filled in
	5 975 67 9694 PAGE 25	e-way bill is required during the
	gagner statement britished a	transportation of goods.
	unio aleggi da arri 2001, è arrito	ii) If e-way bill is generated by A,
	mar and books hadden	corresponding invoice of A raised
	A DA JA BRIGATA	on the recipient C and the same
		details filled in e-way bill is

		required during the transportation
		of goods.
700		iii) If, Recipient C is a registered
	EXPENS contenting to word.	tax payer, but his GSTIN is not
	International or again will be	given in the 'Bill to Ship to'
	on Table 10 STEM	invoice, minor penalty of
	bary com a	Rs.5,000/- under Section 125 of
		the TNGST Act, 2017 is to be
		levied.
4	The address given in E - way	(i) In Commissioner of State Tax
	bill is a ware house / place of	Circular No. 38(2018) / 2019
	transporter which is a	dated 05/04/2019, it has been
V	registered place of the	clarified that, the goods in
	taxpayer and used for further	movement including when they
	transaction of those goods by	are stored in transporter's
	the recipient taxpayer.	godown (even if the godown is
	els Essentinum sinulateri	located in the recipient taxpayer's
	e ne i de la siste di acomesa.	city / town) prior to delivery shall
		always be accompanied by a valid
	Section Comment Services	e-way bill.
	me wallers one years of the second	Further, in case the consignee /
	The management for Page 5	recipient tax payer stores his
		goods in the godown of the
		transporter, then the
	~	transporter's godown has to be
		declared as an additional place of
		business by the recipient tax
		payer.
		ii) If ARN has already been
		generated regarding declaration
		of ware house / transporter's

godown as additional place of business and produced for verification and if the date and time of generation of ARN is prior to the check of movement of the vehicle by the Official, no penalty is to be levied.

- iii) If ARN is not produced as cited above, then it is violation of Commissioner of State Tax. Circular No. 38(2018)/2019, dated 05/0/2019 and Section 129 of **TNGST** the Act, 2017. attracting penalty.
- iv) However, if the goods are in the course of movement from supplier's registered place of business to recipient tax payer's registered place of business and is covered by proper invoice /Bill of supply/ delivery challan and valid e-way bill for movement of goods, no penalty is to be levied.

The address given in E way 5(a) bill differed from where the being goods are actually delivered which is an unregistered place of the consignee, who is a registered tax payer, but the place of delivery is in same locality i.e. having the same PIN Code as mentioned in the E way bill

the Since consignment in question is duly covered with invoice/Bill of Supply/delivery challan and valid e- way bill and the irregularities relates to unloading the goods at an unregistered place of registered person, as narrated in the issue, the following procedure needs to be adopted.

As per Rule 19 (1) of the TNGST Rules, the registered person shall within a period of 15 days' from the date of change in any particulars of registration, submit an application for amendment regarding additional place of business in the common portal.

- (i) In this regard, if valid rental / lease agreement etc. is produced as proof of unregistered place of business, and if the date of such rental/lease agreement is within 15 days prior to the date of checking of vehicle, minor penalty of Rs.5,000/- shall be levied as per Section 125 of the of the Act TNGST Act, 2017.
- (ii) If ARN has already been generated regarding declaration of additional place of business and

produced for verification and if the date and time of generation of ARN is prior to the check of movement of the vehicle by the Official, no penalty is to be levied. (iii) If no ARN and no valid rental / lease agreement as above is produced, penalty of Rs.25,000/under Section 125 is to be levied. (iv)If the registered person repeats the same offence, (more than once in a calendar month or twice in a calendar quarter or thrice financial in а year) maximum penalty under Section 129 is to be levied. 5(b) The address given in E way Maximum penalty under Sectionbill differed from where the 129 of the TNGST Act, is to be levied. goods are being actually delivered which is an of unregistered place the consignee, who is registered tax payer, but the place of delivery is in another locality PIN Code i.e. mentioned in the E way bill is different.

5(c)	The address given in E way	(i)Since the consignment in
	bill differed from where the	question is duly covered with valid
	goods are being actually	invoice/Bill of supply/Delivery
	delivered which is a	challan and valid E - Way bill for
	registered place of the	Vehicle number and time period
	consignee.	then, minor penalty of Rs.5,000/-
110/4	S ACTORION THE COMMUNICATION	is to be levied under Section 125
		of the TNGST Act.
		(ii)If the registered person
		repeats the same offence, (more
		than once in a calendar month or
		twice in a calendar quarter or
	v	thrice in a financial year)"
		maximum penalty of Rs.25,000/-
		under Section 125 of the TNGST
		A . 0047
		Act, 2017 is to be levied.
6	a) As per E- way Bill, the	Since the consignment in
6	a) As per E- way Bill, the goods supplied at the work	
6		Since the consignment in
6	goods supplied at the work	Since the consignment in question is duly covered with Invoice/Bill of Supply/Delivery
6	goods supplied at the work site where the supplier has an	Since the consignment in question is duly covered with Invoice/Bill of Supply/Delivery Challan and valid E - Way Bill and
6	goods supplied at the work site where the supplier has an order to install, maintenance,	Since the consignment in question is duly covered with Invoice/Bill of Supply/Delivery Challan and valid E - Way Bill and
6	goods supplied at the work site where the supplier has an order to install, maintenance, testing, erection etc. but not	Since the consignment in question is duly covered with Invoice/Bill of Supply/Delivery Challan and valid E - Way Bill and irregularity relates to unloading
6	goods supplied at the work site where the supplier has an order to install, maintenance, testing, erection etc. but not a registered place of that tax payer.	Since the consignment in question is duly covered with Invoice/Bill of Supply/Delivery Challan and valid E - Way Bill and irregularity relates to unloading the goods at an unregistered
6	goods supplied at the work site where the supplier has an order to install, maintenance, testing, erection etc. but not a registered place of that tax payer. b) As per E - way bill, goods	Since the consignment in question is duly covered with Invoice/Bill of Supply/Delivery Challan and valid E - Way Bill and irregularity relates to unloading the goods at an unregistered place of the registered person,
6	goods supplied at the work site where the supplier has an order to install, maintenance, testing, erection etc. but not a registered place of that tax payer. b) As per E - way bill, goods transported by a taxpayer for	Since the consignment in question is duly covered with Invoice/Bill of Supply/Delivery Challan and valid E - Way Bill and irregularity relates to unloading the goods at an unregistered place of the registered person, the following procedure needs to
6	goods supplied at the work site where the supplier has an order to install, maintenance, testing, erection etc. but not a registered place of that tax payer. b) As per E - way bill, goods transported by a taxpayer for outdoor display but the	Since the consignment in question is duly covered with Invoice/Bill of Supply/Delivery Challan and valid E - Way Bill and irregularity relates to unloading the goods at an unregistered place of the registered person, the following procedure needs to be adopted.
6	goods supplied at the work site where the supplier has an order to install, maintenance, testing, erection etc. but not a registered place of that tax payer. b) As per E - way bill, goods transported by a taxpayer for outdoor display but the destination address is an	Since the consignment in question is duly covered with Invoice/Bill of Supply/Delivery Challan and valid E - Way Bill and irregularity relates to unloading the goods at an unregistered place of the registered person, the following procedure needs to be adopted. As per Rule 19 (1) of the
6	goods supplied at the work site where the supplier has an order to install, maintenance, testing, erection etc. but not a registered place of that tax payer. b) As per E - way bill, goods transported by a taxpayer for outdoor display but the destination address is an unregistered place of that tax	Since the consignment in question is duly covered with Invoice/Bill of Supply/Delivery Challan and valid E - Way Bill and irregularity relates to unloading the goods at an unregistered place of the registered person, the following procedure needs to be adopted. As per Rule 19 (1) of the TNGST Rules, the registered
6	goods supplied at the work site where the supplier has an order to install, maintenance, testing, erection etc. but not a registered place of that tax payer. b) As per E - way bill, goods transported by a taxpayer for outdoor display but the destination address is an	Since the consignment in question is duly covered with Invoice/Bill of Supply/Delivery Challan and valid E - Way Bill and irregularity relates to unloading the goods at an unregistered place of the registered person, the following procedure needs to be adopted. As per Rule 19 (1) of the TNGST Rules, the registered person shall within a period of 15

- c) As per E- way bill, goods were moved to a construction site by the taxpayer, based on the construction agreement entered, but the construction site was not registered under GST Act.
- amendment regarding additional place of business in the common portal.
- (i)In this regard, if valid rental / lease agreement etc. is produced as proof of unregistered place of business, and if the date of such rental /lease agreement is within 15 days prior to the date of checking of vehicle, minor penalty of Rs.5,000/- is to be levied as per Section 125 of the of the Act TNGST Act, 2017.
- (ii) If ARN has already been generated regarding declaration of additional place of business and produced for verification and if the date and time of generation of ARN is prior to the check of movement of the vehicle by the Official, no penalty is to be levied.
- (iii) If no ARN and no valid rental / lease agreement as above is produced, penalty of Rs.25,000/under Section 125 is to be levied. registered (iv)If the person repeats the same offence (more than once in a calendar month or twice in a calendar quarter or thrice financial in а year)

		maximum penalty under Section
	remarks the form of the re-	129 is to be levied.
7	Goods were transported by a	The tax payor participating in
38 6	Goods were transported by a registered taxpayer to	The tax payer participating in exhibition or trade fair tends to
belt.	participate in an exhibition or	supply goods from such place of
	trade fair and for that place,	event. Hence, transportation of
.v	no amendment of registration	the goods to participate in an
	for inclusion of additional	exhibition or trade fair, without
	place of business has been	declaring the place of exhibition
	done.	or trade fair as an additional place
		of business is a violation of
		Section 129 of the TNGST Act,
	s or thinks, and all shifter in	2017 and penalty is to be levied.
	With the control	
		However, if ARN has already been
		generated regarding declaration
- and the se		of place of exhibition or trade fair
		as an additional place of business
	the second the second of	and produced for verification and
		if the date and time of generation
		of ARN is prior to the check of
		movement of the vehicle by the
		Official, no penalty is to be levied.
8	Finished goods moved by	(i) As per proviso to section
	Principal after completion of	143(1), the Principal shall not

job work from the premises of an unregistered job worker to a recipient for sale. supply the goods from the place of business of an unregistered job worker unless the said principal declares the said place of business of job worker as his additional place of business.

If the above condition is not fulfilled, which is a violation, penalty under Section 129 of the TNGST Act, 2017 is to be levied.

(ii) However, if ARN has already been generated regarding declaration of additional place of business and produced for verification, and if the date and time of generation of ARN is prior to the check of movement of the vehicle by the Official, no penalty is to be levied.

9 A undertaking company project of Government **Authorities** /Entities executing work order relating to laying of road or pipe lines in a stretch which is covered by the work order given by Government Authority/Entity and has proper invoice/Bill of Supply/delivery challan and E- way bill, but the place of

As per Rule-138 of the TNGST Rules 2017, for movement of goods in motorized vehicle, invoice/Bill of supply/delivery challan and e-way bill is mandatory.

There is difficulty in registering all stretches of the work site as additional place of business in the instance cited. If the work order

delivery	is	an	unregistered	issued	by	the	Governme	ent
place				Authorit	y/Ent	ity is	produced	as
				valid p	roof	of site	address	for
C-				execution	on,	no per	nalty is to	be
				levied, f	for th	e trans	sportation a	ind
				delivery	of go	oods at	work site.	

In this regard the valid rental/lease agreement mentioned as proof of place of business for inclusion of additional place of business under Rule 19(1) of the TNGST Rules, 2017 shall be construed to include the following with reference to the guidelines in Form REG-01 as mentioned therein under:

Proof of Place of Business:

- (a) For Own premises Any document in support of the ownership of the premises like latest Property Tax Receipt or Municipal Khata copy of copy of Electricity Bill.
- (b) For Rented or Leased premises A copy of the valid Rent/Lease Agreement with any document in support of the ownership of the premises of the Lessor like latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.
- (c) For premises not covered in (a) & (b) above A copy of the Consent letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.
- (d) For rented/leased premises where the Rent/lease agreement is not available, an affidavit to that effect along with any document in support of the possession of the premises like copy of Electricity Bill.
- (e) If the place of business is located in a Special Economic Zone or the applicant is an Special Economic Zone developer, necessary

documents/certificates issued by Government of India are required to be uploaded.

(ii) In all other circumstances, other than the ones falling under SI.No.9, 10, 11(i) and 12, a penalty of Rs.25,000/- under Section 125 of the Act shall be levied."

Sd/- Dheeraj Kumar, Principal Secretary/Commissioner of Commercial Taxes, Chennai-600 005.

To All Joint Commissioners(ST), Intelligence

All the Deputy Commissioners (Territorial and Intelligence)

Copy to

1.All the Additional Commissioners, O/o the CCT, Chepauk, Chennai-5.

2. The Joint Commissioner (Admin), O/o the CCT, Chepauk, Chennai-5.

3.All Joint Commissioners(ST), Territorial Division

4.All the Joint Commissioners(ST), O/o CCT, Chepauk, Chennai-5.

5.The Joint Commissioner (Computer Systems), Chennai-35 (For uploading in the intranet websites)

6. The Director, Commercial Taxes Staff Training Institute, Chennai-35.

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Additional Commissioner (Intelligence)