

E-WAY BILL MOVEMENT FORMS



Types:

FORM GST MOV - 01	<ul style="list-style-type: none"> Record statement of Person In Charge of Conveyance
FORM GST MOV - 02	<ul style="list-style-type: none"> Order for physical verification/inspection
FORM GST MOV - 03	<ul style="list-style-type: none"> Permission for extension of time for inspection proceedings
FORM GST MOV - 04	<ul style="list-style-type: none"> Report of physical verification
FORM GST MOV - 05	<ul style="list-style-type: none"> Release order
FORM GST MOV - 06	<ul style="list-style-type: none"> Detention order
FORM GST MOV - 07	<ul style="list-style-type: none"> Notice specifying tax & penalty
FORM GST MOV - 08	<ul style="list-style-type: none"> Bond for release of goods
FORM GST MOV - 09	<ul style="list-style-type: none"> Speaking order stating the Tax & Penalty
FORM GST MOV - 10	<ul style="list-style-type: none"> Notice proposing to confiscate goods & conveyance
FORM GST MOV - 11	<ul style="list-style-type: none"> Order of confiscation of goods & conveyance

Detailed Analysis of each form:

Form No.	Purpose
GST MOV-01	For recording statement of person in charge of conveyance if he fails to provide :- <ul style="list-style-type: none"> • E-way Bill or • Other supporting documents (like invoice, delivery challan , etc)
GST MOV-02	Order for physical inspection of vehicle and to station (stop) the vehicle for the said purpose. Within 24 hours of issuance of Form GST MOV-02 concerned officer has to prepare a report in Part A of Form GST EWB-03 and upload it on the common portal.
GST MOV-03	If circumstances warrant extension of 72 hours (as mentioned below) then concerned officer can obtain a written permission in Form GST MOV-03 from the commissioner or an officer authorized by him.
GST MOV-04	Within 72 hours of issuance of Form GST MOV-02 concerned officer has to prepare a final inspection report in Part B of Form GST EWB 03 and upload it on the common portal.
GST MOV-05	Release order will be passed if no discrepancy is found during inspection; otherwise it will be issued after Form GST MOV-08.
GST MOV-06	If discrepancy is found then Detention order will be passed under Form GST MOV-06.
GST MOV-07	Proper officer will issue a Notice stating the tax and penalty payable by the owner.
GST MOV-08	Owner can get the goods & conveyance released after furnishing the Bond in Form GST MOV-08 along with the security in the form of bank guarantee equal to the amount payable.

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GST MOV-09	Proper officer shall issue a Speaking order in Form GST MOV-09, quantifying the tax and penalty payable.
GST MOV-10	Proper officer will issue a notice in Form GST MOV-10 to owner of goods and conveyance if tax and penalty not paid within 7 days of GST MOV-06 or he is of the opinion that movement of goods is being effected to evade payment of tax, proposing confiscation and imposition of penalty.
GST MOV-11	Proper officer will issue a confiscation order of goods/ conveyance. After Form GST MOV-11, Form GST MOV-09 shall be withdrawn. Owner can get the goods released within a period of three months (maximum) from issuance of Form GST MOV-11 to pay tax, penalty & fine in lieu of confiscation.

