



**Maharashtra issues Guidelines for issuance of FORM GST DRC-07 for vehicles detained under E-way Bill provisions**

Maharashtra Govt. through the Office of Commissioner of State Tax vide Internal Circular issues Guidelines for issuance of FORM GST DRC-07 in case of Vehicles detained under E-Way Bill Provisions; Considers that the Proper Officer (PO) is not able to pass online orders in E-Way Bill MOV Forms as such forms are currently bundled with Enforcement Module and FORM GST DRC-07 can be only issued either by investigation officer / jurisdictional officer; Lays down instructions in order to address the issues faced by PO regarding issuance of FORM GST DRC-07 online on GSTN Back Office, where the taxpayer is not under his jurisdiction and difficulties faced by taxpayer while filing an appeal against the orders passed by the PO; States that for the taxpayer under the jurisdiction of the PO, all actions of issuance of FORM GST MOV-1 to MOV-11 in physical form shall be taken by the PO and FORM GST DRC-07 shall be issued by the PO; In respect to the Taxpayer registered in Maharashtra and allocated to the State but not under the jurisdiction of PO and, the Taxpayer registered in Maharashtra and allocated to Centre, envisages that the PO shall issue FORM GST MOV-01 to MOV-9 and FORM DRC-07 in physical form and shall forward the certified copies of the orders passed to the State Jurisdictional Officer, who shall upload the Form and shall communicate to the PO regarding issuance of online order in FORM GST DRC-07; As regards the Taxpayer registered out of Maharashtra, elucidates that the PO shall allot the temporary registration to the consignor/consignee/transporter related to the detained vehicle and all actions of issuance of FORM GST MOV-1 to MOV-11 shall be taken by PO and then the Form shall be issued online, where the taxpayer doesn't file GST FROM DRC-03 and intends to file an appeal against the PO's Order; For the persons unregistered under GST, apprises that the PO shall allot temporary registration to the Consignor/Consignee/Transporter related to the detained vehicle and all actions of FORM MOV-01 to MOV-11 shall be taken by PO; Directs all the Authorities to follow the instructions scrupulously while taking actions against vehicles detained for violation of E-Way Bill rules: Maharashtra Govt.