

## Information Sought:

**Subject: Application under the Right to Information Act, 2005**

**Subject Matter of Information:** Statistical data regarding the implementation and outcomes of Section 129 of the Central Goods and Services Tax (CGST) Act, 2017, concerning the detention of conveyances.

Sir/Madam,

Under the provisions of the Right to Information Act, 2005, I am seeking information regarding the application of Section 129 of the CGST Act, 2017.

Please provide the following information as per the records maintained by the department, with data broken down by financial year (e.g., FY 2018-19, 2019-20, 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25 till date):

1. **Total Detentions:** The total number of conveyances (vehicles) and goods detained under Section 129 of the CGST Act, 2017, across India.
2. **Total Penalty Collected:** The total amount of tax and penalty (broken down separately, if available) collected by the department under Section 129.
3. **Appeals Filed:** The total number of appeals filed before the First Appellate Authority against orders passed under Section 129 (e.g., FORM GST MOV-09 or MOV-11).
  4. Appeals Successful: Out of the appeals mentioned in point 3, please provide the total number of cases where the appellate authority or court has **set aside, quashed, or remanded** the tax and/or penalty order.
  5. **Escalation to Confiscation:** Out of the total cases initiated under Section 129 (as per point 1), please provide the total number of cases where proceedings were subsequently initiated for **confiscation** under Section 130 of the CGST Act, 2017.
  6. Nature of Contravention: Please provide any available statistical breakdown or summary of the most common contraventions cited in detention orders (FORM GST MOV-06). Specifically, if available, please differentiate between:
    - a) Cases of substantive evasion (e.g., goods not declared, e-way bill not generated at all).
    - b) Cases of procedural/ clerical lapses (e.g., e-way bill expired by a short duration, typographical errors in vehicle/invoice numbers, HSN code mismatch).
7. **Internal Guidelines:** Please provide a copy of any **internal circulars, instructions, or guidelines** issued by the CBIC to field formations regarding the procedure, checks, or exercise of discretion during the implementation of Section 129.

I am an Indian citizen, and I am requesting this information as a right under the RTI Act, 2005.

If the information requested is not held by this office, I request that you kindly transfer this application to the relevant public authority under Section 6(3) of the RTI Act, 2005, and inform me of the same.

## **Information Provided:**

In this regard, it is submitted that the point wise reply of requisite information is as under:

1 to 2. Does not pertain to this Appeals Commissionerate.

3. This office does not maintain information separately regarding appeals filed before appellate authority under Section 129.

4 to 6. Not applicable.

7. Internal Circulars, instructions or guidelines issued by the CBIC to field formations regarding the procedure, checks or exercise of discretion during the implementation of Section 129 are available in Public Domain.