

# FAQs > Accessing and Responding to Communications Received as part of Enforcement Case Proceedings

## General

### 1. What are Enforcement Case Proceedings?

The entire gamut of actions undertaken by tax officials to curb tax evasion is generally referred as 'Enforcement'. The process mainly involves steps such as gathering intelligence, calling for documents, issue of summons, recording of statements, inspection/search of premises, seizure of documents/goods, detention of goods/conveyance (including those in transit), confiscation of goods/conveyance, etc.

The process may lead to issuance of demand notice (SCN) to the concerned person/Taxpayer, unless the liability determined as part of enforcement proceedings is paid in full, along with applicable interest and penalties.

### 2. As part of the Enforcement proceedings, if any, initiated by Tax Officials, what are all the different kinds of communications that I, as a taxpayer, may receive on GST Portal (Taxpayer's Dashboard)?

The following are the various kinds of communications which you may receive on GST Portal:

Nature of Communication	Purpose of Communication	Navigation Path for Taxpayer to Access the Communication
Notice for Calling Information	For directing a registered taxpayer or third party to provide specific information regarding books of accounts, supporting documents etc.	<b>Dashboard &gt; Services &gt; User Services &gt; View Additional Notices/Orders &gt; Notice Calling Information &gt; NOTICES</b>
Reminder 1 Notice	For reminding <b>first time</b> a registered taxpayer or third party in case they have not replied to the issued "Notice Calling Information" by the due date specified in the Notice	<b>Dashboard &gt; Services &gt; User Services &gt; View Additional Notices/Orders &gt; Reminder 1-Notice Calling Information &gt; NOTICES</b>
Reminder 2 Notice	For reminding <b>2<sup>nd</sup> time</b> a registered taxpayer or third party in case they have not replied to the issued "Notice Calling Information" by the due date specified in the Notice	<b>Dashboard &gt; Services &gt; User Services &gt; View Additional Notices/Orders &gt; Reminder 2-Notice Calling Information &gt; NOTICES</b>
Reminder 3 Notice	For reminding <b>3<sup>rd</sup> time</b> a registered taxpayer or third party in case they have not replied to the issued "Notice Calling Information" by the due date specified in the Notice	<b>Dashboard &gt; Services &gt; User Services &gt; View Additional Notices/Orders &gt; Reminder 3-Notice Calling Information &gt; NOTICES</b>
Notice to Summon	For directing the Taxpayer or third person (Identified person e.g. suppliers) to be	<b>Dashboard &gt; Services &gt; User Services &gt; View Additional Notices/Orders &gt; Notice</b>

	present in person or through authorized representative in order to provide specified information/ evidence/ documents etc.	<b>To Summon &gt; NOTICES</b>
Notice for Adjournment of Summon	For intimating the Taxpayer or third party regarding Adjournment of Summon	<b>Dashboard &gt; Services &gt; User Services &gt; View Additional Notices/Orders &gt; Notice For Adjournment of Summon &gt; NOTICES</b>
Personal Hearing	For directing the Taxpayer or third person (Identified person e.g. suppliers) to be present in person or through authorized representative for the hearing in the case	<b>Dashboard &gt; Services &gt; User Services &gt; View Additional Notices/Orders &gt; Personal Hearing &gt; NOTICES</b>
GST INS-02 ORDER OF SEIZURE	Tax official can use this form to issue an order of seizure of the goods, documents, books or things	<b>Dashboard &gt; Services &gt; User Services &gt; View Additional Notices/Orders &gt; GST INS-02 ORDER OF SEIZURE &gt; ORDERS</b>
GST INS-03 ORDER OF PROHIBITION	Tax official can use this form to issue an order of prohibition to owner or custodian of goods to not to remove, part or otherwise deal with goods, except with the previous permission of officer, in case it is not practicable to seize the goods	<b>Dashboard &gt; Services &gt; User Services &gt; View Additional Notices/Orders &gt; GST INS-03 ORDER OF PROHIBITION &gt; ORDERS</b>
GST INS-04 BOND FOR RELEASE OF GOODS SEIZED	Tax official can use this form to release seized goods on provisional basis upon execution of bond and furnishing of security	<b>Dashboard &gt; Services &gt; User Services &gt; View Additional Notices/Orders &gt; INS-04 BOND FOR RELEASE OF GOODS SEIZED &gt; PROCEEDINGS</b>
GST INS-05 ORDER OF RELEASE OF GOODS	Tax official can use this form to release the seized goods, which are of hazardous/perishable nature, after making payment as required under law	<b>Dashboard &gt; Services &gt; User Services &gt; View Additional Notices/Orders &gt; GST INS-05 ORDER OF RELEASE OF GOODS &gt; ORDERS</b>
Detention/Seizure Memo	Tax official can use this form to seize the goods.	<b>Dashboard &gt; Services &gt; User Services &gt; View Additional Notices/Orders &gt; Detention/Seizure Memo &gt; NOTICES</b>
ORDER OF RELEASE OF GOODS	Tax official can use this form to release the seized goods, in case he/she is satisfied with the Taxpayer's or third party's reply to the issued Detention/Seizure Memo	<b>Dashboard &gt; Services &gt; User Services &gt; View Additional Notices/Orders &gt; ORDER OF RELEASE OF GOODS &gt; ORDERS</b>
SHOW CAUSE NOTICE	Tax official can use this form to issue SCN in case he/she is not satisfied with the Taxpayer's or third party's reply to the issued Detention/Seizure Memo	<b>Dashboard &gt; Services &gt; User Services &gt; View Additional Notices/Orders &gt; SHOW CAUSE NOTICE &gt; NOTICES</b>
ORDER OF RELEASE OF SECURITY	Tax official can use this form to release the security of the seized goods, in case he/she is satisfied with the Taxpayer's or third	<b>Dashboard &gt; Services &gt; User Services &gt; View Additional Notices/Orders &gt; ORDER OF RELEASE OF SECURITY &gt; ORDERS</b>

	party's payment of the related Tax/Interest/Penalty	
MOV-01 STATEMENT OF OWNER/DRIVER/PERSON-IN-CHARGE	Tax official can use this form to record Statement of the OWNER/DRIVER/PERSON-IN-CHARGE whose goods and/or conveyance were intercepted	<b>Dashboard &gt; Services &gt; User Services &gt; View Additional Notices/Orders &gt; MOV-01 STATEMENT OF OWNER/DRIVER/PERSON-IN-CHARGE &gt; PROCEEDINGS</b>
MOV-02 ORDER FOR PHYSICAL VERIFICATION OF G/C	Tax official can use this form to issue Order for physical verification of goods and/or conveyance were intercepted and the Taxpayer fails to produce the required documents	<b>Dashboard &gt; Services &gt; User Services &gt; View Additional Notices/Orders &gt; MOV-02 ORDER FOR PHYSICAL VERIFICATION OF G/C &gt; ORDERS</b>
MOV-03 EXTENSION OF INSPECTION TIME	Tax official can use this Form to allow extension of inspection time of the intercepted goods and/or conveyance (when in movement)	<b>Dashboard &gt; Services &gt; User Services &gt; View Additional Notices/Orders &gt; MOV-03 EXTENSION OF INSPECTION TIME &gt; PROCEEDINGS</b>
MOV-04 PHYSICAL VERIFICATION REPORT	Tax official can use this Report to provide details of physical verification of the intercepted goods and/or conveyance (when in movement)	<b>Dashboard &gt; Services &gt; User Services &gt; View Additional Notices/Orders &gt; MOV-04 PHYSICAL VERIFICATION REPORT &gt; PROCEEDINGS</b>
MOV-05 RELEASE ORDER	Tax official can use this Form to allow release of intercepted goods and/or conveyance (when in movement)	<b>Dashboard &gt; Services &gt; User Services &gt; View Additional Notices/Orders &gt; MOV-05 RELEASE ORDER &gt; ORDERS</b>
MOV-06 DETENTION ORDER	Tax official can use this Form to detain or seize the intercepted goods and/or conveyance (when in movement)	<b>Dashboard &gt; Services &gt; User Services &gt; View Additional Notices/Orders &gt; MOV-06 DETENTION ORDER &gt;ORDERS</b>
MOV-07 NOTICE UNDER SECTION 129(3) of GST ACT	Tax official can use this Form to issue notice to the taxpayer calling him/her to appear for a personal hearing after detaining or seizing the intercepted goods and/or conveyance (when in movement)	<b>Dashboard &gt; Services &gt; User Services &gt; View Additional Notices/Orders &gt; SHOW CAUSE NOTICE &gt; NOTICES</b>
MOV-08 BOND FOR PROVISIONAL RELEASE OF G/C	Tax official can use this Form to report the submission of original Bond for provisional release of goods/ conveyance that were detained or seized	<b>Dashboard &gt; Services &gt; User Services &gt; View Additional Notices/Orders &gt; MOV-08 BOND FOR PROVISIONAL RELEASE OF G/C &gt; PROCEEDINGS</b>
MOV-09 ORDER OF DEMAND - TAX & PENALTY	Tax official can use this Form to issue speaking Order for tax or penalty related to goods/ conveyance that were detained or seized	<b>Dashboard &gt; Services &gt; User Services &gt; View Additional Notices/Orders &gt; MOV-09 ORDER OF DEMAND - TAX &amp; PENALTY &gt; ORDERS</b>
MOV-10 NOTICE FOR CONFISCATION & LEVY OF PENALTY	Tax official can use this Form to issue Notice for confiscation and levy of penalty related to goods/ conveyance that were detained or seized	<b>Dashboard &gt; Services &gt; User Services &gt; View Additional Notices/Orders &gt; MOV-10 NOTICE FOR CONFISCATION &amp; LEVY OF PENALTY &gt; NOTICES</b>
MOV-11 ORDER OF CONFISCATION	Tax official can use this Form to issue Order for confiscation on goods/ conveyance that were detained or seized	<b>Dashboard &gt; Services &gt; User Services &gt; View Additional Notices/Orders &gt; MOV-11 ORDER OF CONFISCATION &gt; ORDERS</b>

Note: Taxpayers are advised to check on daily basis, for notices/orders/communications issued to them, if any, from the tax officers.

# Viewing and Taking Actions on NOTICES Tabs

## 3. What happens on the GST Portal if a Notice is issued by the Enforcement Officer?

Following actions take place on the GST Portal once a Notice is issued by an Enforcement Officer:

- An intimation of the issued Notice is sent to the Taxpayer on his/her registered email ID and mobile number.
- Issued Notice is updated on the dashboard of the taxpayer, concerned tax Official and Enforcement Officer.
- Taxpayer can view the issued Notice from the following navigation: **Services > User Services > View Additional Notices/Orders > View > Case Details.> NOTICES**

**Note:** In case Third Party is the Recipient of the Notice, the Notice will be sent to them via post or special messenger. No other intimation will be sent to them.

## 4. In case a Notice is issued to the third party, can the Taxpayer view it on his/her dashboard?

No, in case a Notice is issued to the third party, the Taxpayer cannot view it on his/her dashboard.

# Viewing and Filing Reply or Counter-Reply

## 5. What happens on the GST Portal once I file Reply or a Counter-reply?

Once you file Reply or a Counter-reply, following actions take place on the GST Portal:

- ARN/Case ID Status is updated as "**Reply submitted**".
- Dashboard of Taxpayer, concerned tax Official and Enforcement Officer is updated with the record of the filed Reply.
- Taxpayer can view the filed Reply from the following navigation: **Services > User Services > View Additional Notices/Orders > View > Case Details.> REPLIES**

## 6. What happens on the GST Portal once the concerned Tax Official files Reply or a Counter-reply?

Once the concerned Tax Official files Reply or a Counter-reply, following actions take place on the GST Portal:

- ARN/Case ID Status is updated as "**Reply submitted**".
- Dashboard of Taxpayer, concerned tax Official and Enforcement Officer is updated with the record of the filed Reply.  
Taxpayer can view the filed Reply from the following navigation: **Services > User Services > View Additional Notices/Orders > View > Case Details.> REPLIES**
- An intimation of the submitted Reply is sent to the Taxpayer on his/her registered email ID and mobile number.

## 7. Against a particular communication, is there any limit on number of replies or counter-replies, I can file?

No, there is no limit on number of Replies or Counter-replies which you can file against a single communication.

## 8. In case third party sends a reply to an issued Notice offline, will I be able to see it?

In case, third party sends a reply to an issued Notice offline and the Tax Officer uploads it on GST Portal in the REPLIES tab, you can view it from there. No separate intimation is sent to anyone about the filed reply in such a case.

## Viewing and Taking Actions on PROCEEDINGS tab

### 9. Can I furnish security in Form INS-04 BOND FOR RELEASE OF GOODS SEIZED on the GST Portal?

No, you cannot furnish security in Form INS-04 BOND FOR RELEASE OF GOODS SEIZED, on the GST Portal. You must submit the physical copy to the Enforcement Officer. Once you furnish the hard copy, Enforcement Officer will upload the bond/security copy on the GST Portal.

## Status of Enforcement Case ID

### 10. What are the various Status changes that an Enforcement Case ID will undergo during proceedings?

Status types using which you can search for an Enforcement Case ID on the Search Screen are:

Status of Case ID	Action Taken on the Case ID that Results in this Status
Notice for Adjournment of Summon issued	When an Enforcement Officer issues Notice for Adjournment of Summon to the Taxpayer or the Third Party
Notice for Summon issued	When an Enforcement Officer issues Notice for Summon to the Taxpayer or the Third Party
Notice for personal hearing issued	When an Enforcement Officer issues Notice for personal hearing to the Taxpayer or the Third Party
Notice for production of supporting docs	When an Enforcement Officer issues Notice for production of supporting documents to the Taxpayer or the Third Party
Notice issued	When an Enforcement Officer issues Notice to the Taxpayer or the Third Party
Other notice issued	When an Enforcement Officer issues other Notice to the Taxpayer or the Third Party
Reminder 1 Notice issued	When an Enforcement Officer issues Reminder 1 to the Taxpayer or the Third Party
Reminder 2 Notice issued	When an Enforcement Officer issues Reminder 2 to the Taxpayer or the Third Party
Reminder 3 Notice issued	When an Enforcement Officer issues Reminder 3 to the Taxpayer or the Third Party
Reply Received	When Reply is submitted by the Taxpayer or the Concerned Tax Official
GST INS-02 Issued	When an Enforcement Officer issues "GST INS-02 ORDER OF SEIZURE" in the case
GST INS-03 issued	When an Enforcement Officer issues "GST INS-03 ORDER OF PROHIBITION" in the case
GST INS-04 Accepted	When an Enforcement Officer accepts the "Form INS-04 BOND FOR RELEASE OF GOODS SEIZED", which was physically submitted by the Taxpayer
GST INS-05 issued	When an Enforcement Officer issues "GST INS-05 ORDER OF RELEASE OF GOODS" to the Taxpayer on goods which are of hazardous/perishable nature
Detention memo issued	When an Enforcement Officer issues "Detention/Seizure Memo" Notice to the Taxpayer or the Third Party on goods/books/documents/conveyance (when not in movement)
Order of Release of Goods	When an Enforcement Officer issues "Order of Release of Goods" to the Taxpayer or the

<b>issued</b>	Third Party after their satisfactory reply to the issued Detention/Seizure Memo
<b>Show Cause Notice issued</b>	When an Enforcement Officer issues "Show Cause Notice" to the Taxpayer or the Third Party after examining their reply to the issued Detention/Seizure Memo
<b>Order of Release of Security issued</b>	When an Enforcement Officer issues "Order of Release of Security" to the Taxpayer or the Third Party after their payment of the Tax/Interest/Penalty with regard to the goods seized
<b>MOV-1 issued</b>	When an Enforcement Officer issues "MOV-01 STATEMENT OF OWNER/DRIVER/PERSON-IN-CHARGE" to the Taxpayer
<b>MOV-2 issued</b>	When an Enforcement Officer issues "MOV-02 ORDER FOR PHYSICAL VERIFICATION OF G/C" to the Taxpayer
<b>MOV-3 issued</b>	When an Enforcement Officer issues "MOV-02 ORDER FOR PHYSICAL VERIFICATION OF G/C" to the Taxpayer
<b>MOV-3 issued</b>	When an Enforcement Officer issues "MOV-03 EXTENSION OF INSPECTION TIME" to the Taxpayer
<b>MOV-4 issued</b>	When an Enforcement Officer issues "MOV-04 PHYSICAL VERIFICATION REPORT" to the Taxpayer
<b>MOV-5 issued</b>	When an Enforcement Officer issues "MOV-05 RELEASE ORDER" to the Taxpayer
<b>MOV-6 issued</b>	When an Enforcement Officer issues "MOV-06 DETENTION ORDER" to the Taxpayer
<b>MOV-7 issued</b>	When an Enforcement Officer issues "MOV-07 NOTICE UNDER SECTION 129(3) of GST ACT" to the Taxpayer
<b>MOV-8 issued</b>	When an Enforcement Officer issues "MOV-08 BOND FOR PROVISIONAL RELEASE OF G/C" to the Taxpayer
<b>MOV-9 issued</b>	When an Enforcement Officer issues "MOV-09 ORDER OF DEMAND - TAX & PENALTY" to the Taxpayer
<b>MOV-10 issued</b>	When an Enforcement Officer issues "MOV-10 NOTICE FOR CONFISCATION & LEVY OF PENALTY" to the Taxpayer
<b>MOV-11 issued</b>	When an Enforcement Officer issues "MOV-11 ORDER OF CONFISCATION" to the Taxpayer