

The Chhattisgarh Goods & Services Tax Rules, 2017

¹[Rule 138B : Verification of documents and conveyances

- (1) The Commissioner or an officer empowered by him in this behalf may authorise the proper officer to intercept any conveyance to verify the e-way bill in physical or electronic form for all inter-State and intra-State movement of goods.
- (2) The Commissioner shall get Radio Frequency Identification Device readers installed at places where the verification of movement of goods is required to be carried out and verification of movement of vehicles shall be done through such device readers where the e-way bill has been mapped with the said device.
- (3) The physical verification of conveyances shall be carried out by the proper officer as authorized by the Commissioner or an officer empowered by him in this behalf:

Provided that on receipt of specific information on evasion of tax, physical verification of a specific conveyance can also be carried out by any other officer after obtaining necessary approval of the Commissioner or an officer authorized by him in this behalf.

1 Substituted vide Notification No. 12/2018- State Tax dt. 07/03/2018 wef 07/03/2018. Prior to substitution it read as under:

²[Rule 138B : Verification of documents and conveyances

- (1) The Commissioner or an officer empowered by him in this behalf may authorise the proper officer to intercept any conveyance to verify the e-way bill or the e-way bill number in physical form for all inter-State and intra-State movement of goods.
- (2) The Commissioner shall get Radio Frequency Identification Device readers installed at places where the verification of movement of goods is required to be carried out and verification of movement of vehicles shall be done through such devices readers where the e-way bill has been mapped with the said device.
- (3) The physical verification of conveyances shall be carried out by the proper officer as authorized by the Commissioner or an officer empowered by him in this behalf:

Provided that on receipt of specific information on evasion of tax, physical verification of a specific conveyance can also be³[carried out by any other] officer after obtaining necessary approval of the Commissioner or an officer authorized by him in this behalf.]

2 Inserted vide Notification No. 27/2017- State Tax dt. 30/08/2017 wef 30/8/2017..

3 Substituted for "carried out by any" vide Notification No. 3/2018 – State Tax dt. 24/01/2018 wef 01/02/2018.