

**GOVERNMENT OF TAMIL NADU**  
**OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES**

**File No.GST-15/30/2021-P AND P-CTD**

**Q1/17253/2019**

**Chennai: 15.11.2021**

**Present: Thiru.M.A.Siddique, I.A.S.**

**Principal Secretary / Commissioner of Commercial Taxes**

**Sub: Intelligence wing – Power, Roles and Responsibilities- Certain Circular Instructions issued - Levy of penalty up to Rs.5,000/- under certain circumstances - Misunderstanding of the Circular Instructions – Certain amendment and further instruction- issued – reg.**

**Ref:** 1. Circular No.10/2019 dated 31.05.2019 issued in Q1/17253/2019.  
2. Circular 10/2019 amendment, dated: 18.06.2019 issued in Q1/17253/2019.

In the circulars cited, detailed instructions have been issued on the procedure to be followed in the Intelligence Wing and its functions. This circular has been issued at the nascent stage of e-way bill system development which has not addressed multiple places of delivery, multimodel shipment and over dimensional cargo etc. Now these issues have been addressed and the circular issued in the references cited are re-examined and the following amendment and further instructions are issued.

2. In para 10 of the said circular, detailed instructions have been issued for "CIRCUMSTANCES WHERE PENALTY UPTO Rs. 5000/- PER ACT SHALL BE LEVIED". This has been examined again at length and the following amendment is hereby issued to the Circular No.10/2019 dated 31-05-2019:

1. First paragraph of Point 10 (Pg. No.8), in the Circular in reference 1 cited above, is amended as follows:

“Where the person in charge of conveyance carrying consignment of goods carries the documents prescribed under rule [138A](#) or rule [55A](#), (i.e. e-way bill has been generated **and** invoice or bill of supply or delivery challan, as the case may be), but the case involves minor defects not intended for evasion of tax in the particular transaction and the documents otherwise manifestly show sufferance of tax in that transaction, a penalty of up to Rs.5000 per Act shall be levied. The following are examples in this context:”

3. Further, the production of tax invoice or bill of supply or delivery note in an electronic mode by the person in-charge of goods transport vehicle has been examined at length. The following legal position provided in the TNGST Act has also been taken into consideration:

As per Section-68 of the TNGST Act, 2017, the Government may require the person in charge of a conveyance carrying any consignment of goods of value exceeding such amount as may be specified to carry with him such documents and such devices as may be prescribed.

As per Section-2(41) “document” includes written or printed record of any sort and electronic record as defined in clause (t) of section 2 of the Information Technology Act, 2000.

As per 2(t) of the Information Technology Act, 2000, electronic record means data, record or data generated, image or sound stored, received or sent in an electronic form or micro film or computer generated micro fiche.

As per Section-145(1)(d) of the TNGST Act, 2017 any information stored electronically in any device or media, including any hard copies made of such information shall be deemed to be a document for the purpose of this Act and the rules made thereunder and shall be admissible in any

proceedings thereunder, without further proof or production of the original, as evidence of any contents of the original or of any fact stated therein of which direct evidence would be admissible.

4. From the reading of the provisions as extracted above does recognize the making availability of tax invoice or bill of supply or delivery note in an electronic format for the purpose of the TNGST Act,2017 and hence the following instructions are issued:

**“ELECTRONIC COPY ADMISSIBLE IN LIEU OF PHYSICAL COPY OF DOCUMENT:**

The person in-charge of a conveyance has to carry an E-way bill and Invoice or bill of supply or delivery challan, either in physical or electronic form. The person in-charge of a conveyance, on demand of the Roving Squad Officer, shall produce;

i. e-way bill, either physically or electronically, or the e-way bill number alone, to substantiate that, the e-way bill was generated prior to commencement of movement of goods.

ii. Invoice or bill of supply or delivery challan, as the case may be, either physically or electronically. In case of production of invoice or bill of supply or delivery challan, electronically, it may be shown in e-mail, or in whatsapp or such other applications, in mobile phone or such other electronic devices, to clearly indicate that, the person in charge of the conveyance has received the document, prior to the commencement of movement of goods, with date and time of the document.

The Roving squad officers, shall not insist on physical copy of these documents, if the person in-charge of a conveyance prefers to show them electronically.”

M A SIDDIQUE, PS/COMMR(SMA)-CCT, COMMERCIAL TAX DEPARTMENT  
Principal Secretary / Commissioner