

	 <p>केन्द्रीयकरआयुक्तकाकार्यालय OFFICE OF THE COMMISSIONER OF CENTRAL TAX रंगा रेड्डी जीएसटी आयुक्तालय, जी एस टी भवन, घ सं. 1- 98/7/43, वी आई पी हिल्स, जय हिन्द एन्क्लेव, माधापुर, हैदराबाद-500081 RANGA REDDY GST COMMISSIONERATE, GST BHAVAN H.NO. 1-98/7/43, VIP HILLS, JAIHIND ENCLAVE, MADHAPUR, HYDERABAD-500081 Phone No. 040 - 24760795 E-mail: cgst.rrcommr@gov.in</p>	
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Date: As approved

आदेश संख्या **Order No.111/2025**

(श्री डी सुभाष), सहायक आयुक्त,

रंगारेड्डी जीएसटी आयुक्तालय, हैदराबाद द्वारा पारित

(Passed by Shri D Subhash, Assistant Commissioner of
Central Tax/CPIO, Rangareddy GST Commissionerate, Hyderabad)

P R E A M B L E

सूचना का अधिकार अधिनियम, 2005 की धारा 19(1) के तहत, यदि आवेदक इस आदेश से व्यथित है, तो वह सूचना का अधिकार अधिनियम, 2005 के तहत नामित अपीलीय प्राधिकारी श्री. शिव नारायण कूटिकुप्पाला, अपर आयुक्त, केन्द्रीय कर, रंगा रेड्डी जीएसटी आयुक्तालय, जीएसटी भवन, एच.नं.198/7/43, वीआईपी हिल्स, जयहिंद एन्क्लेव, माधापुर, हैदराबाद-500081 को आदेश प्राप्त होने की तारीख से तीस दिनों के भीतर अपील कर सकता है।

Under Section 19(1) of the Right to Information Act, 2005 the applicant, if aggrieved by this order, can prefer an appeal within thirty days from the date of receipt of order to the designated Appellate authority under the Right to Information Act, 2005, i.e., Shri. Shiv Narayan, Joint Commissioner, Central Tax, Ranga Reddy GST Commissionerate, GST Bhavan, H.No.198/7/43, VIP Hills, Jaihind Enclave, Madhapur, Hyderabad-500081.

Sub: - RTI Act, 2005 – Applications filed by Shri. Rudransh Sharma,
D 209 Anand vihar, railway colony jagatpura jaipur, jaipur,
Pin: 302017 - Reg.

This is in reference to the RTI applications filed by Shri. Rudransh Sharma, vide Registration numbers CECHZ/R/X/25/00055/1 dated 16.11.2025 and CECHZ/R/X/25/00056/1 dated 16.11.2025, wherein the applicant sought certain information.

2. The point wise information sought by the applicant vide above applications is furnished hereunder:

Reply to Point 1: It appears that the question related to alcoholic excisable goods which are a state subject and this office deals with goods

related to only GST levy. However, the answer related to seizure is as below:

The seized goods can be provisionally released on the request of owner or custodian of the goods from whom they were seized. There are two requirements for Provisional release of seized goods:

- (i) Bond has to be executed by the owner or custodian of the goods in Form GST INS 04 equivalent to the value of goods
- (ii) Security has to be furnished by the owner or custodian of the goods in the form of a Bank Guarantee equivalent to the amount of Tax and Cess, Interest and Penalty payable in respect of the goods
- (iii) The person to whom the seized goods are provisionally released will be directed to produce them on the date and place specified by the Proper officer. The Proper officer for this purpose is the Additional Commissioner or Joint Commissioner of Central Tax according to Circular No. 3/3/2017 – GST dated 5th July, 2017.
- (iv) If the goods are not produced on the specified date and place, the Bank Guarantee shall be encashed and adjusted against the Tax and Cess, Interest and Penalty payable in respect of the goods.

Expedited release or disposal is necessary for goods which are of perishable or hazardous nature, whose value depreciates with time or in respect of which there are storage constraints. The Central Government, vide Notification No. 27/2018 – Central Tax dated 13.6.2018, has notified seventeen types of goods in this respect.

Under the procedure for expedited release of notified goods, the notified goods are finally released to the person from whom they were seized. The owner or custodian from whom the notified goods were seized shall be required to pay an amount which is the lower of:

- (i) Market price of the goods;
- (ii) Amount of Tax and Cess, Interest and Penalty payable in respect of the goods

After the payment is made by the owner or custodian, the notified goods shall be finally released to him by a Release Order in Form GST INS 05.

Reply to Point 2: NIL

Reply to Point 3: Not Applicable

ORDER

Accordingly, the applications filed by the applicant are disposed of.

Digitally signed by

Dhurva Subhash

Date: 05-12-2025

16:37:43

डी सुभाष

(D Subhash)

सहायक आयुक्त

CPIO/ASSISTANT COMMISSIONER

To: Shri. Rudransh Sharma, D 209 Anand vihar, railway colony jagatpura
jaipur, jaipur, Pin: 302017.