



Chapter 18

Inspection, Search, Seizure & Arrest

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01. Sec 67:- Power of inspection, search and seizure**MCQ 18.01.01.00**

For which of the following acts done by a taxable person, inspection can be ordered under GST law?

- (i) Suppression of any transaction of supply of goods or services
- (ii) Suppression of stock of goods in hand
- (iii) Contravention of any of the provisions of the GST law to evade tax

Choose the most appropriate option. [Study Mat]

[CA Final MTP March 19] [CA Final MTP Series I Nov 23]

- a) (i), (ii) b) (i), (iii)
- c) (ii), (iii) d) (i), (ii), (iii)

[Hint:- Refer Sec 67(1)(a)]

MCQ 18.01.02.00

What if the seized goods provisionally released are not returned by the assessee on the appointed date?

- a. The proper officer shall re-seize the goods
- b. The proper officer shall encash the security bond
- c. The proper officer shall give him the opportunity of being heard
- d. None of the above

[Hint:- Refer Sec 67(6)- resort available to officer is to encash the said security]

MCQ 18.01.03.00

What is the maximum time limit within which the seized goods should be released in case of non-serving of notice? [in case of no extension]

- a. Sixty days b. Six months

- c. Six days d. Twelve months

[Hint:- Refer Sec 67(7)]

MCQ 18.01.04.00

A team of officers visited to conduct search at Mr. X's home. Just after conducting the search, witnesses and Mr. X again asked the officers to offer themselves for their personal search. Do witnesses and Mr. X have such right?

- a. Yes, they have such rights
- b. No, they don't have such rights
- c. No, they can ask only at start.
- d. None of the above

[Hint:- Before & after search, all officers & witnesses should offer themselves for their personal search]

02. Sec 68:- Inspection of goods in movement**MCQ 18.02.05.00**

Section 68 of CGST Act, 2017 authorizes the proper officer to conduct transit checks for inspection of goods. Comment.

- a. Yes b. No
- c. Partially Correct d. None of the above

[Hint: Refer Sec 68]

03. Sec 69:- Power to arrest**MCQ 18.03.06.00**

If a person is arrested for a cognizable offence, he must be informed in writing of the grounds of

arrest and he must be produced before a Magistrate within_____.

- a. 24 hours of his warrant
- b. 24 hours of his arrest
- c. 24 hours of his seizure
- d. 48 hours of his arrest

[Hint:- Refer Sec 69(2)]

04. Sec 70:- Power to summon persons to give evidence and produce documents**MCQ 18.04.07.00**

When can the proper officer issue summons to call upon a person?

- a. To give evidence
- b. Produce a document
- c. Produce any other thing in an enquiry
- d. All of the above

[Hint: Refer Sec 70]

05. Sec 71 - Access to Business Premises**MCQ 18.05.08.00**

During access to any business premises under section 71 of the CGST Act, 2017, which of the following records can be inspected by the officers:

- (i) Trial balance
- (ii) Statements of annual financial accounts, duly audited, wherever required;
- (iii) Cost audit report
- (iv) Income-tax audit report

Choose the most appropriate option. [CA Final MTP Mar 22] [Study Mat]

- a. (i) and (ii)
- b. (i), (ii) and (iv)
- c. (ii), (iii) and (iv)
- d. (i), (ii), (iii) and (iv)

[Hint:- Refer Sec 71(2)]

06. Sec 72:- Officers to assist proper officers

MCQ 18.06.09.00

Who are allowed to assist the proper officer for execution of CGST Act?

- a. Police Officer
- b. Railways Officer
- c. Customs Officer
- d. All of the above

[Hint:- Refer Sec 72(1)]

Answers:

18.01.01	d
18.01.02	b
18..01.03	b
18.01.04	a
18.02.05	a
18.03.06	b
18.04.07	d
18.05.08	d
18.06.09	d