Chapter 18

Inspection, Search, Seizure & Arrest

INDEX

S.No.	Description	Pg.No.	No. Illus.
1	Sec 67 - Power of Inspection, Search and Seizure	112	4
2	Sec 68 - Inspection of goods in movement	112	1
3	Sec 69 - Power to Arrest	112	1
4	Sec 70 - Power to summon person to give evidence	112	1
5	Sec 71 - Access to Business permises	112	1
6	Sec 72 - Officer to Assists power officers	113	1
	Total No. of Illustrations		9

Si.No.	Description	Chap. code	Concept and Problem code	No. Illus.
1	Study Mat	18	-	-
2	Examination	18	-	-
3	RTP & MTP	18	Q. 01.01/ 05.08/	2
4	Other	18	Q. 01.02 to 04.07/06.09	7
	Total No. of Illust.			9

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