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Office of the Commissioner of State Tax,  
State Goods and Services Tax Department  
Government of Kerala

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Sub:- Detention of vehicles pertained to Parcel/ Transporting / Courier Agencies having GST registration - Further instructions issued-Reg:

Section 129 mandates joint and several liability on the Consignee, Consignor, Transporter and the Person in Charge of the Vehicle to carry the requisite documents as per the GST Act. Sub-section (1) of Section 129 provides that all such goods and conveyance used as a means of transport for carrying the goods, while they are in transit, in contravention of the provisions of the Act or Rules made thereunder, is liable for detention and seizure.

In the case of Parcel/Transporting/Courier Courier consignments, it has come to the notice that, the accompanying goods and consignments in transit though fully compliant to the provisions of the GST Act are also simultaneously getting detained along with the defective consignments and eventually results in the expiry of the e-way bills of the genuine consignments. This is causing much hardships to such genuine consignments. Hence the following instructions to the Proper Officers, while detaining the Parcel/Transporting/Courier Courier consignments are issued.

In the event of detention of any vehicle relating to any Parcel/ Transporting/ Courier Agencies, which carry consignments with defective documents as well as other consignments with valid documents, the proper officer may after due verification, on request of such agencies, permit the

release of goods with valid documents, by the respective Parcel/ Transporting/ Courier Courier Agencies. The consignments with defective documents shall be detained in the premises of the respective Parcel/ Transporting/ Courier Courier Agencies having GST registration and the same shall not be released without getting the release order issued by the Proper Officer. The permission so given shall not, in any case, absolve the transporter or the owner of the goods from the joint and several liability, as provided under Section 68, 129 & 130 of the KSGST / CGST Act, 2017.

  
COMMISSIONER