

FORM GST INS -01 AUTHORISATION FOR INSPECTION OR SEARCH

[See rule 139 (1)]

To

.....  
.....(Name and Designation of officer)

Whereas information has been presented before me and I have reasons to believe that—

A. M/s. \_\_\_\_\_

has suppressed transactions relating to supply of goods and/or serviceshas suppressed transactions relating to the stock of goods in hand,  
has claimed input tax credit in excess of his entitlement under the Acthas claimed refund in excess of his entitlement under the Achas indulged in contravention of the provisions of this Act or rules made thereunder toevade tax under this Act;

OR

B.

M/s. \_\_\_\_\_

is engaged in the business of transporting goods that have escaped payment of tax is an owner or operator of a warehouse or a godown or a place where goods that have escaped payment of tax have been stored  
has kept accounts or goods in such a manner as is likely to cause evasion of taxpayable under this Act.

OR

C.

goods liable to confiscation / documents relevant to the proceedings under the Act aresecreted in the business/residential premises detailed herein below

<<Details of the Premises>

Therefore,—

in exercise of the powers conferred upon me under sub-section (1) of section 67 of the Act, I authorize and require you to inspect the premises belonging to the above mentioned person with such assistance as may be necessary for inspection of goods or documents and/or any other things relevant to the proceedings under the said Act and rules made thereunder.

OR

in exercise of the powers conferred upon me under sub-section (2) of section 67 of the Act, I authorize and require you to search the above premises with such assistance as may be

necessary, and if any goods or documents and/or other things relevant to the proceedings underthe Act are found, to seize and produce the same forthwith before me for further action under the Act and rules made thereunder.

Any attempt on the part of the person to mislead, tamper with the evidence, refusal to answer the questions relevant to inspection / search operations, making of false statement or providing false evidence is punishable with imprisonment and /or fine under the Act read with <sup>1</sup>section 214, 216, 227 and sub-section (3) of section 318 of the Bharatiya Nyaya Sanhita, 2023 (45 of 2023).]

Given under my hand & seal this ..... day of ..... (month) 20.... (year). Valid for ..... day(s).

Seal

Place Signature, Name and designation of the issuing authorityName, Designation & Signature of the Inspection Officer/s

(i)

(ii)

1. Substituted vide Notification No. 20/2024-CT dated 08.10.2024 w.e.f.01.11.2024.