



Government of Karnataka  
Department of Commercial Taxes



No.Adcom(e-Gov)/PA/CR/03/2020-21

Office of the  
Commissioner of Commercial Taxes  
(Karnataka) VTK-1, Kalidasa Road,  
Gandhinagar, Bengaluru Date: 29.07.2020

**COMMISSIONER OF COMMERCIAL TAXES CIRCULAR NO: 10 /2020**

**Sub:** Salient features of e-Enforcement module deployed in GSTPro portal  
– certain instructions - regarding

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Commercial Taxes Department, Karnataka in its continued efforts to bring in more efficiency and effectiveness in the GST administration has developed and deployed the e-Enforcement Module in association with National Informatics Centre (NIC), Karnataka. The e-Enforcement module in the GSTPro provides facility of issue of authorisation electronically by the Additional Commissioner (ADCOM) and Joint Commissioner(JC) to the Deputy Commissioner (DC), Assistant Commissioner (AC) and Commercial Tax Officer CTO for Inspection of business premises of any registered/unregistered taxable person where the proper officer (not below the rank of Joint Commissioner) has reasons to believe that—

(a) a taxable person has suppressed any transaction relating to supply of goods or services or both or the stock of goods in hand, or has claimed input tax credit in excess of his entitlement under this Act or has indulged in contravention of any of the provisions of this Act or the rules made thereunder to evade tax under this Act; or

(b) any person engaged in the business of transporting goods or an owner or operator of a warehouse or a godown or any other place is keeping goods which have escaped payment of tax or has kept his accounts or goods in such a manner as is likely to cause evasion of tax payable under this Act,

2. The salient features of the e- Enforcement module deployed in GSTPro portal are as under:

- a) **Generate Assignment-- FORM GST INS-01**: The Additional Commissioner /Joint Commissioner can authorize electronically the officer using this generation form for inspection of any person having a GSTIN or a Temporary -ID. In case of Un-Registered Person or Transporter, generation of Temporary ID (GSTIN) is a pre-requisite for issue of authorisation electronically.
- b) **Preliminary Report**: On generation of assignment, the enforcement officer will take the next course of action by visiting the business premises and carrying out the Inspection. The preliminary details collected during the inspection shall be uploaded in the Preliminary Report section by the concerned enforcement officer.
- c) **Inspection Report**: This is the inspection report required to be uploaded by the concerned enforcement officer once the inspection proceedings are concluded.

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3. Following is the process flow of in e- Enforcement module in GSTPro portal: -

**a) Generate Assignment -- FORM GST INS-01**

- ❖ The proper officer shall select the **type: New**. **Thereafter**, once, the **GSTIN is entered**, the **Trade name**, Jurisdiction (**LGSTO/SGSTO**) and **Address** are auto populated from the database.
- ❖ The proper officer is required to select the **Assignment Type** and **Inspection** of Main, Branch or Both. **Assignment Type**: This can be of the type **Inspection/Search and Seizure, Non Filer Inspection and Test Purchase**. In case, Inspection of branch is selected, the proper officer may give directions regarding the same and provide such details/address of branch/es in the '**Directions to Officer**' dialogue box.
- ❖ Select **Source of Risk**: This indicates the source from which the risk was identified such as e-way Bill Analytics or GST Prime or Others.
- ❖ **Risk**: This is to specify the risk which caused the assignment of the case, specific to the respective 'Source of risk' selected.
- ❖ **Assigned to Officer**: Select the officer authorized to do the inspection from the Drop-down list. Names of the assisting officers may also be entered in the '**Assisting officers**' dialogue box.
- ❖ The **Case Initiation Reason** shall be selected from the dropdown list. A list of 33 reasons is provided for selection. The 33<sup>rd</sup> reason is marked for 'Others' which may be selected for a reason not specified in the list provided. The details, in such case shall be entered in the Reason dialogue box.
- ❖ The **Reason** dialogue box shall also be used to enter elaborate details of the reason selected or in case more than one reason is applicable the reasons other than the one selected from the dropdown menu may be entered.
- ❖ If there are any relevant documents for issue of authorisation for inspection, the same may be uploaded in PDF format with file size not more than 200 KB.

On submission of the details, the officer is prompted to digitally sign. After signing digitally, the details are submitted to the GST Common portal and a unique **Case Reference Number (CRN)** is generated and assignment note in **FORM GST INS-01** is displayed. The inspecting officer shall carry this assignment note in **FORM GST INS-01** along with him while conducting inspection of the business premises.

**b) Preliminary Report:**

Once, the Assignment is generated by the ADCOM/JCs, the assignment is available to the Enforcement Officer in his Login in the e-Enforcement Module – Preliminary Report option. The preliminary details collected during the inspection shall be uploaded in the Preliminary Report section by the concerned Enforcement officer which is self-explanatory.

**c) Inspection Report:**

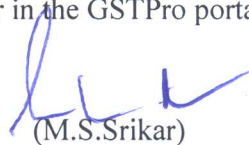


- Proper officer shall enter the Modus Operandi by selecting from the drop-down menu provided, four-digit HSN code of the most prominent sector and may also enter the Commodity involved along with Description of the case.
- The proper officer shall recommend the further course of action in the given assignment by selecting either, 'Recommended for Audit u/s 65, 73 or 74' or select 'No further action required' as the case may be.
- The Inspection Report is required to be uploaded (not more than 200 KB size) by the concerned Inspecting officer once the inspection proceedings are concluded. The report shall contain the details of the taxpayer, findings of inspection, details of the notice issued, if any, the proceedings recorded, admission made by the taxpayer, details of any tax that has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised for any reason etc. shall also be included. The details of reply submitted by the taxpayer to the show cause notice, taxes (and other amount) paid if any, details of compounding fee levied and collected etc should be reported.
- The proper officer shall enter the Inspection detection details in the table provided by selecting the year. The turnover and tax details under different heads for various reasons shall be computed and a single entry per year shall be made. In case of no discrepancy case, '0' 'zero' has to be mandatorily entered.
- This 'Inspection report' module shall be digitally signed by the proper officer.

The Enforcement Division Heads, Adcom (Enf.) South Zone, Bengaluru, JCCT(Vig) Bengaluru and other JCCTs (Enforcement) in the State shall compulsorily generate Assignments in **FORM GST INS-01** electronically for new assignments and shall not generate manual assignment henceforth.

5. Further, a provision is made to upload completed Inspection reports, Non Filer Inspection Reports and Test Purchase Reports in respect of cases wherein Assignments have been issued manually. This facility for entering such Old Assignment details and uploading Enforcement Reports / Non Filer Inspection Reports and Test Purchase Reports in Officer Login is enabled in GSTPro portal Path – *e-Enforcement - Old Assignment Entry*. This option enables the enforcement officers to upload the completed Enforcement Reports / Non Filer Inspection Reports and Test Purchase Reports for which generation of electronic assignment by the division heads once again is not required.

6. Accordingly, the Enforcement Division Heads shall issue necessary instructions to all the enforcement officers in their respective division, to upload all the closed Inspection reports, Non Filer Inspection Reports and Test Purchase Reports under GST regime for the FY 2017-18, 2018-19 and 2019-20 (till date) in a timebound manner in the GSTPro portal.



(M.S.Srikar)

Commissioner of Commercial Taxes

(Karnataka), Bengaluru.

**Commissioner of Commercial Taxes**  
**Karnataka, Bangalore.**

To,  
All the departmental officers