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No. JC(BCP)/DRC-07/E-waybill/B 212, Mumbai. Date. 02/03/2022 Internal Circular No. 04A of 2022  
Subject: Guidelines for issuance of FORM GST DRC-07 in case of vehicles detained under E-way bill provisions. Ref: Trade Circular No. 14 of 2018, Trade Circular No. 35T and 36T of 2018. Internal Circular No. 4 A of 2021. Background In the Maharashtra Goods and Services Tax Department (MGSTD), the activity of interception of conveyances for verification of E-way bill is carried out by Enforcement officers as well as Non-enforcement (Nodal) officers. All the proper officers in the Maharashtra State from the rank of State Tax Officers (STOs) to Deputy Commissioners of State Tax are deployed for the interception of the vehicle for E-way bill verifications. During the interception, the proper officer is required to take various stat.....