



Press Information Bureau

Ministry of Information and Broadcasting, Government of India



Economy

Frequently Asked Questions (FAQs) on reforms related to rationalisation of interception and verification of goods and conveyances in transit (e-way bill)

Posted On: 09 OCT 2026 4:34PM

S. No.	Question	Answer
1.	Can a conveyance be intercepted on a random basis to verify the e-way bill after the proposed amendment?	No. A conveyance may be intercepted only on the authorisation of a proper officer not below the rank of Joint Commissioner, who has reasons to believe, to be recorded in writing, that the goods being carried in the conveyance are being transported in contravention of the provisions of the CGST Act, 2017 or the rules made thereunder.

2.	Officers of which jurisdiction can inspect, detain or seize goods and conveyances in transit after the amendment?	The goods may be inspected, and detained or seized in accordance with section 129 of the CGST Act, 2017, only by an officer of the jurisdiction/ State or Union territory where either the supplier or the recipient is located. No inspection, detention and seizure of goods/ conveyance can be done by transit states. <i>For example, M/s X of State A supplies goods to M/s Y of State B, and the goods move through State C. Officers of State A (the supplier's State) or State B (the recipient's State) may intercept, inspect, detain or seize the goods. Officers of State C shall not exercise these powers, as neither the supplier nor the recipient is located there.</i> <i>In case of an intra-State supply, where both the supplier and the recipient are located in State A, only officers of State A may exercise these powers.</i>
3.	What action can be taken by the officer of a transit State where, on verification of documents, a contravention is noticed?	The officer of a State or Union territory where neither the supplier nor the recipient is located shall not undertake any inspection, detention or seizure of the goods or the conveyance.

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		He shall allow the conveyance and the goods to pass through unhindered and shall transmit the information, to the officer having jurisdiction over the supplier or the recipient, as the case may be. <i>For example, goods moving from State A to State B are intercepted in State C, and an incorrect HSN is noticed in the e-way bill. The officer of State C shall allow the vehicle to proceed and transmit the information to the jurisdictional officer of State A or State B.</i>
4.	Where no information relating to the consignment has been furnished electronically (i.e. no e-way bill has been generated), or conveyance is not carrying the prescribed documents, can an officer detain or seize goods in transit irrespective of where the supplier or recipient is located?	Yes. Where no information relating to the consignment has been furnished electronically (i.e. no e-way bill has been generated), or the person in charge of the conveyance is not carrying the prescribed documents, the authorised officer may inspect the goods and may detain or seize them in accordance with section 129, even where neither the supplier nor the recipient is located in his State or Union territory. <i>For example, a truck carrying goods valued at ₹5 lakh passes through State C without an e-way bill and without any invoice or delivery challan showing the origin and destination of the goods. The officer of State C may detain or seize such goods.</i>
5.	Can goods or conveyances in transit be confiscated under section 130 of the CGST Act, 2017?	No. section 130 shall apply only to cases other than those in transit. Goods and conveyances in transit shall be dealt with only under section 129, read with section 68. Further, goods and conveyances in transit shall not be detained or seized for any reason other than those specified under section 68.

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