GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
RAJYA SABHA
UN-STARRED QUESTION NO. 2629
ANSWERED ON – 11.08.2026

“WRONGFUL DETENTION OF VEHICLES UNDER GST”

2629. Shri Rajinder Gupta:

Will the Minister of ***FINANCE*** be pleased to state:

(a) whether Government is aware of instances where vehicles are detained under Section 129 of the CGST Act for minor or clerical errors in e-way bills despite existing CBIC guidelines;

(b) the number of detention orders passed under Section 129 during the last three years, State/UT-wise, along with the number of such orders subsequently set aside by appellate authorities or courts; and

(c) whether Government proposes to strengthen accountability and issue further directions to prevent wrongful detention of vehicles for technical or procedural lapses, if so, the details thereof?

ANSWER
MINISTER OF STATE IN MINISTRY OF FINANCE
(SHRI PANKAJ CHAUDHARY)

(a): No such instance has come to the notice of the Government.

(b): The details of the detention orders issued under Section 129 of CGST Act, 2017 by Central Tax formations and such orders subsequently set aside by appellate authorities or courts during the last three Financial Years, State/UT-wise is given as Annexure-1 to 3.

(c): Following measures have been undertaken to strengthen accountability and prevent wrongful detention of vehicles for technical or procedural lapses:-

(i) Circular No. 41/15/2018-GST dated 13.04.2018 prescribes a standardized form-based procedure for interception, inspection, detention, and release of goods and conveyances, so that action under Section 129 of CGST Act, 2017 follows a documented and time-bound process. This process removes the discretion from field formation in regards to process followed after interception of conveyances.

(ii) Circular No. 64/38/2018-GST dated 14.09.2018 was issued specifically to check indiscriminate invocation of Section 129 of CGST Act, 2017, for minor documentation errors. It clarifies that proceedings under Section 129 of CGST Act, 2017 need not be initiated where the lapse is a bona fide clerical/technical error, such as spelling mistakes in consignor/consignee name, minor errors in the vehicle number, incorrect PIN code, error in one or two digits of the document number, or non-mention of one of the two addresses in a bill-to-ship-to, transaction. In such cases, only a nominal penalty of ₹500 each under Section 125 of the CGST/SGST Act (₹1,000 under the IGST Act) is to be imposed.

(iii) Section 129 of the CGST Act 2017 is a self-containing provision containing timelines and procedures to be followed along with the principles of natural justice, before any penalty under the said section is to be applied upon the contravention.

ANNEXURE-1

ANNEXURE as referred in reply to part (b) of Rajya Sabha Unstarred Question No. 2629 (to be answered on 11.08.2026)

2023-24		
State/UT	No. of Detention orders issued under Section 129 of CGST Act, 2017	No. of such Detention orders set aside by appellate authorities or courts
Andaman & Nicobar Islands	0	0
Andhra Pradesh	2	0
Arunachal Pradesh	0	0
Assam	8	0
Bihar	59	1
Chandigarh	0	0
Chhattisgarh	47	0
Daman & Diu and Dadra Nagar Haveli	0	0
Delhi	11	0
Goa	0	0
Gujarat	25	0
Haryana	0	0
Himachal Pradesh	0	0
Jammu & Kashmir	0	0
Jharkhand	214	2
Karnataka	1	0
Kerala	0	0
Ladakh	0	0
Lakshadweep	0	0
Madhya Pradesh	24	0
Maharashtra	0	0
Manipur	0	0
Meghalaya	11	0
Mizoram	0	0
Nagaland	0	0
Odisha	0	0
Puducherry	1	0
Punjab	0	0
Rajasthan	197	0
Sikkim	0	0
Tamil Nadu	0	0
Telangana	0	0
Tripura	1	0
Uttar Pradesh	104	0
Uttarakhand	0	0
West Bengal	1	0
TOTAL	**706**	**3**

ANNEXURE-2

ANNEXURE as referred in reply to part (b) of Rajya Sabha Unstarred Question No. 2629 (to be answered on 11.08.2026)

2024-25		
State/UT	No. of Detention orders issued under Section 129 of CGST Act, 2017	No. of such Detention orders set aside by appellate authorities or courts
Andaman & Nicobar Islands	0	0
Andhra Pradesh	0	0
Arunachal Pradesh	0	0
Assam	89	0
Bihar	125	0
Chandigarh	0	0
Chhattisgarh	20	0
Daman & Diu and Dadra Nagar Haveli	0	0
Delhi	0	0
Goa	0	0
Gujarat	5	0
Haryana	10	0
Himachal Pradesh	0	0
Jammu & Kashmir	0	0
Jharkhand	276	0
Karnataka	0	0
Kerala	0	0
Ladakh	0	0
Lakshadweep	0	0
Madhya Pradesh	27	0
Maharashtra	0	0
Manipur	0	0
Meghalaya	29	0
Mizoram	2	0
Nagaland	0	0
Odisha	0	0
Puducherry	0	0
Punjab	0	0
Rajasthan	219	0
Sikkim	0	0
Tamil Nadu	0	0
Telangana	0	0
Tripura	7	0
Uttar Pradesh	60	0
Uttarakhand	0	0
West Bengal	31	0
TOTAL	**900**	**0**

ANNEXURE-3

ANNEXURE as referred in reply to part (b) of Rajya Sabha Unstarred Question No. 2629 (to be answered on 11.08.2026)

2025-26		
State/UT	No. of Detention orders issued under Section 129 of CGST Act, 2017	No. of such Detention orders set aside by appellate authorities or courts
Andaman & Nicobar Islands	0	0
Andhra Pradesh	0	0
Arunachal Pradesh	0	0
Assam	5	0
Bihar	35	0
Chandigarh	0	0
Chhattisgarh	0	0
Daman & Diu and Dadra Nagar Haveli	0	0
Delhi	2	0
Goa	0	0
Gujarat	5	0
Haryana	16	0
Himachal Pradesh	0	0
Jammu & Kashmir	0	0
Jharkhand	156	0
Karnataka	7	0
Kerala	0	0
Ladakh	0	0
Lakshadweep	0	0
Madhya Pradesh	37	0
Maharashtra	1	0
Manipur	0	0
Meghalaya	10	0
Mizoram	0	0
Nagaland	0	0
Odisha	0	0
Puducherry	0	0
Punjab	1	0
Rajasthan	77	0
Sikkim	0	0
Tamil Nadu	0	0
Telangana	0	0
Tripura	1	0
Uttar Pradesh	63	0
Uttarakhand	0	0
West Bengal	56	1
TOTAL	**472**	**1**

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