

**[FORM GST DRC – 10**

*[See rule 144(2)&144A]*

**Notice for Auction under section 79 (1) (b) or section 129(6) of the Act**

Demand order no.:

Date:

Period:

Whereas an order has been made by me for sale of the attached or distrained goods specified in the Schedule below for recovery of Rs..... and interest thereon and admissible expenditure incurred on the recovery process in accordance with the provisions of section 79.

Or

Whereas the goods or conveyance detained or seized under Section 129 are liable for sale or disposal in accordance with the provisions of sub-section (6) of Section 129 for recovery of penalty of Rs..... payable under sub-section (3) of section 129 and the expenses incurred in safe custody and handling of such goods or conveyance and other administrative expenses

The sale will be by public auction and the goods and/or conveyance shall be put up for sale in the lots specified in the Schedule. The sale will be of the right, title and interests of the defaulter. And the liabilities and claims attached to the said properties, so far as they have been ascertained, are those specified in the Schedule against each lot.

The auction will be held on ..... at.... AM/PM.

The price of each lot shall be paid at the time of sale or as per the directions of the proper officer/ specified officer and in default of payment, the goods and/or conveyance shall be again put up for auction and resold.

**Schedule**

Serial No.	Description of goods or conveyance	Quantity
1	2	3

Date:

Place:

Signature

Name

Designation:]<sup>289</sup>

\_\_\_\_\_

<sup>289</sup> Substituted vide Notf no. 40/2021-CT dt. 29.12.2021 w.e.f. 01.01.2022.