

19th March 2024

Guidance on Documentation for the Movement of Goods During the Model Code of Conduct

Dear GJC Members, GJS Exhibitors, and Esteemed Jewellers,

In light of the upcoming Lok Sabha Elections 2024, we wish to inform you that the 'Model Code of Conduct' / 'Aachar Sanhita' is in effect. It is crucial to ensure that the movement of goods, especially valuable items such as gold, jewellery, and bullion, is carried out with the necessary documentation to prevent any seizure or confiscation of consignments during this period.

The All India Gems & Jewellery Domestic Council has diligently worked with the CBDT Election Cell to clarify that no seizure of gold, jewellery, bullion, or other valuable articles in transit will occur during the Model Code of Conduct period, provided they are accompanied by the appropriate documentation. Additionally, we have obtained a No Objection Certificate (NOC) from the Chief Electoral Officer of Maharashtra for the India Gem & Jewellery Show (GJS) scheduled from 2nd to 5th April 2024 at the Jio World Convention Centre, Mumbai.

Below are the essential documents that should accompany the movement of goods during this period

1. Original tax invoice / Delivery Challan

Carry an authorization letter in favour of the logistics company you are using for the transportation of your goods to and from the exhibition venue.

2. E Waybill

Though optional, it is advisable to generate an e-way bill for the movement of goods as an added measure of safety and compliance.

3. Certified stock summary

Ensure you have a certified stock statement for the jewellery items you will be exhibiting at the show. *Include a declaration of no political party affiliation to ensure compliance during the election period. This declaration can be added to the delivery challan format provided on the subsequent page*

4. Authorization letter from the owner

A formal letter that grants permission to a specific individual or entity to transport the owner's goods

5. A valid Photo ID of the carrier

A government-issued identification document with a photograph that verifies the identity of the individual transporting the goods

- 6. GJS booth allotment letter (for those jewellers participating in GJS April 2024, the allotment letter is available in your exhibitor manual) Carry the official letter confirming your participation in the GJS show or the allotment of your booth.
- 7. Communication from the Department of Revenue, Central Board of Direct Taxes, Ministry of Finance, regarding the movement of goods during the model code of conduct.

(Click to download)

 NOC received from the Chief Electoral Officer, State of Maharashtra (Click to download) English translation of the letter (only for viewing reference) (Click to download)

As a responsible council, GJC is committed to supporting our members and ensuring a smooth movement of goods during the Code of Conduct. We have provided formats for the necessary documents for your reference and to assist you in this process. We kindly request you to adhere to the required documentation to avoid any issues during the movement of goods.

- 1. Format of Delivery Challan for Goods sent for Exhibition. (Click to download)
- 2. Format of Delivery Challan for Goods return from Exhibition. (Click to download)
- 3. Authorisation Letter (Click to download)
- 4. Certified Stock Summary (Click to download)
- 5. Delivery Challan for Goods sent for Job Work (Click to download)
- 6. Delivery Challan for Goods received from Job Work (Click to download)
- 7. Delivery Challan of Goods sent for Hallmarking. (Click to download)

- 8. Delivery Challan for Goods sent for repairs and alterations. (Click to download)
- 9. Delivery Challan of Goods sent for approval. (Click to download)
- 10. Delivery Challan for Stock transfer (Click to download)
- 11. Movement of Cash for Bank Deposit. (Click to Download)

These guidelines result from continuous meetings and recommendations made to the Ministry of Finance, Ministry of Commerce, Central Board of Direct Taxes, Election Commissioner of India, and various other governmental departments.

Members are advised to stay updated with any further advisories issued by GJC or the Election Commission of India and to ensure full compliance with all regulations for a smooth and successful participation in the GJS Show 2024.

Best regards,		
Mitesh C Dhorda		
Secretary, GJC		