

GIB/ALL/KL Industries/01.05.2018/HC-150

High Court Category : E-way Bill

State : Allahabad

Order No.: GIB/ALL/KL Industries/01.05.2018/HC-150

Name of Entry :

MS KL Industries Vs State of UP

Date : 01-05-2018

Breif Issue :

Facts of Case:

The petitioner sold MT of Iron Scrap to M/s Siani Alloys Ltd., Muzaffar Nagar, after charging CGST & SGST at the rate of 9% each. Goods were then handed over to transporter, who loaded the goods in Vehicle. There was confusion with regard to requirement of E-way bill for intra-State transaction in view of the order passed by Respondent. Commissioner of State Tax, U.P. Goods & Service Tax, Lucknow under Section 138 (14) of CGST Rules, hence petitioner was under the impression that there is no requirement of E-way bill for the transaction in question. When the vehicle was crossing Khatauli, the same was intercepted/detained by Respondent Muzaffar Nagar at 7:07 AM on 23.04.2018 solely on the ground that the goods were not accompanied with E-way bill. Immediately after receiving the information about detention, petitioner generated E-way bill prescribed under Rule 138 of the CGST Rules at 10:03 AM and furnished the same before Respondent. Learned counsel for the petitioner has placed the Eway bill, which has been issued on 23.04.2018 under the CGST as well as E-way bill-01, which has been downloaded on 23.04.2018 before the seizure of the vehicle. The goods are ultimately seized under Section 129(1) of UPGST Act.

Decision of Advance Ruling Authority :

Decision:

The High Court found no irregularity in the present transaction and, therefore, the seizure order as well as penalty notice dated 23.04.2018 issued under Section 129(1)

and 129 (3) of the Act as well as the consequential proceedings are hereby set aside.

Writ petition stands allowed. The goods and vehicle seized on 23.04.2018 be released in

favour of the petitioner forthwith.