

GIB/ALL/New Shiva/06.06.2018/HC-151

High Court Category : E-way Bill

State : Allahabad

Order No.: GIB/ALL/New Shiva/06.06.2018/HC-151

Name of Entry :

New Shiva Transport Service vs State of UP

Date : 06-06-2018

Breif Issue :

Facts of Case:

The goods under transportation along with vehicle were seized vide seizure memo order dated 25.05.2018, under Section 129(1) of the U.P. Goods and Services Tax Act, 2017 on account of non filing of Part-B of E-way Bill. The petitioner has supplied and filled the aforesaid details on 25.05.2018.

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Decision of Advance Ruling Authority :

Decision:

In view of the above, as the complete details to be filled up in Part-B of the E-way Bill were supplied on 25.05.2018, the goods were not liable for seizure on 26.05.2018