

GIB/KA/M.R.TRADERS/31.01.2020/HC-199

High Court Category : E-way Bill

State : Kerala

Order No.: GIB/KA/M.R.TRADERS/31.01.2020/HC-199

Name of Entry :
M.R.TRADERS

Date : 31-01-2020

Breif Issue :

FACTS AND ISSUE OF THE CASE:

The petitioner namely M.R. Traders generated a Tax Invoice & E-way Bill pertaining to the supply of timber from Karnataka to Kerala. The petitioner opened a new branch, which was in the process to be updated, and the site was showing that it was 'processing'. While the e-way bill was generated, the petitioner was under the assumption that the address would automatically appear in the e-way bill, and on the basis of assumption, the bill was handed to the driver of the vehicle. When the authority noted that there was a difference in the address shown in the Invoice and E-way bill, they seized the vehicle

Seizure of the consignment that imposes extra tax and penalty for the release of the same, for the reason that the tax invoice and E Way bill are addressed to Erattupetta, Kottayam address and there is no document seen accompanied to unload the goods at Kizhissery.

The petitioner's firm has clarified the reason as to why there is no document seen accompanied to unload the goods at Kizhissery. As a matter of fact, there is no evasion of tax from the part of petitioner and for a trivial clerical error the vehicles as well as the goods are detained stating that vehicle will be released only on payment of amount as per the demand notice.

Decision of Advance Ruling Authority :

DECISION:

It is ordered that the vehicle and goods detained in pursuance of the impugned Ext.P4 order shall be immediately released by the 1st respondent to the petitioner on his furnishing bank guarantee for the amounts shown in Ext.P4

The 1st respondent shall taken take into consideration the vital contention urged by the petitioner that the so called error pointed out by the respondent for issuing Ext.P4 order that

the address shown in the invoice is different from the address shown in the E Way bill etc.

The Court held that difference in address shown in Invoice and E-way Bill is just a clerical mistake & not a serious mistake which can justify the detention and penalty proceedings.