

GIB/KR/Haier/28-11-2019/HC-3

High Court Category : E-way Bill

State : Kerala

Order No.: GIB/KR/Haier/28-11-2019/HC-3

Name of Entry :

M/S. Haier Appliances India Pvt Ltd

Date : 28-11-2019

Breif Issue :

Issues Involved :

Due to discrepancy in value of commodity in Invoice and E-way Bill, the GST Officers had detained the goods and vehicle considering undervaluation of goods by heavy discounts??

Fact of the Case :

Petitioner were transporting goods through various invoices and copy of E-way Bill. There was discrepancy in value of commodity as shown in Invoice and E-way Bill. In Invoices the value of the Commodity was showing Rs. 25.60, whereas in the E-way bill, it was shown as Rs. 25.66. The GST Authority detain the commodity by questioning that the commodity in question was undervalued by the vendor by offering excessive discounts to the purchaser. Accordingly issued MOV-07 and MOV-09.

Decision of Advance Ruling Authority :

Decision:

Kerala High Court consider the facts and circumstances of the cases and directed that the reason mentioned in MOV-07 and MOV-09 are not enough for the purposes of detaining the goods in terms of Section 129 of CGST/SGST Act. Accordingly directed to release the goods and the vehicle to the petitioner.