

GIB/KR/AMM Aquapure/27-11-2019/HC-6

High Court Category : E-way Bill

State : Kerala

Order No.: GIB/KR/AMM Aquapure/27-11-2019/HC-6

Name of Entry :

M/S. AMM Aquapure Systems

Date : 27-11-2019

Breif Issue :

Issues Involved:

Will detention on the ground that E-way bill did not indicate the correct number of the vehicle that was carrying the goods fall under non-compliance with the provisions of Section 129 of the CGST/SGST Act.

Fact of the Case:

The Petitioner had carrying the goods were detained along with the vehicles on ground that the E-way Bill did not indicate the correct number of the vehicle that was carrying the goods. Petitioner subsequently filed E-way Bill with correct number of vehicle but the same was not available at the time of detention but produced before the authority immediately thereafter.

Decision of Advance Ruling Authority :

Decision :

The Kerala High Court observed that the detention of the goods was justified and within the ambit of Section 129 of the CGST/SGST Act. Accordingly directed to the respondent to release the goods and vehicle after furnishing the bank guarantee to cover the tax and penalty amounts.