

**GIB/KR/Polycab/27-11-2019/HC-7**

**High Court Category :** E-way Bill

**State :** Kerala

**Order No.:** GIB/KR/Polycab/27-11-2019/HC-7

**Name of Entry :**

M/s. Polycab India Limited

**Date :** 27-11-2019

**Breif Issue :**

**Issues Involved:**

E-way Bill in nature of Bill to/Ship to Model.

**Fact of the Case:**

Petitioner were transported goods through invoices and copy of E-way Bill. The transactions in question involved a sale from the vendor in Gujrat, to the purchaser in Uttarakhand and the goods were consigned to a destination in Trivandrum. The tax invoice and E-way Bill issued for this transaction is correct. The invoice and E-Way bill is prepared based on the concept of Bill to Ship Model as issued by GST Department. The E-way Bill that was prepared for covering the transportation also indicated the same details. As mentioned in the invoices, the consignee of the Kerala was indicated as an unregistered dealer at the time of detention of goods, however in actual the consignee was registered and produced the copy of RC after the detention of goods.

**Decision of Advance Ruling Authority :**

**Decision :**

The goods were detained by the GST Authority on the ground that there was a possibility of evasion of payment of IGST in Kerala.

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