

**GIB/GUJ/Mohd. Sahil Jakir/19-09-2019/HC-9**

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

**State :** Gujarat

**Order No.:** GIB/GUJ/Mohd. Sahil Jakir/19-09-2019/HC-9

**Name of Entry :**

Mohd. Sahil Jakir

**Date :** 19-09-2019

**Breif Issue :**

**Issue Involved:**

Whether undervaluation of an Invoice can be a ground for detention of goods u/s 129 of CGST Act??

**Fact of the Case:**

Petitioner was transported goods. The person in-charge of the conveyance was carrying with him the documents and invoice as described under rule 138(A) of the [Central Goods and Services Tax Rules, 2017](#) (hereinafter referred to as 'the rules'). The goods were detained by the GST Authority on ground that there is undervaluation of goods based on valuation of Stock prepared by Value Team Professional (Government Registered Valuer).

**Decision of Advance Ruling Authority :**

**Decision :**

It was submitted by the petitioner that the GST Laws does not contemplate detention of goods on any ground other than the grounds stated therein and that, undervaluation of an invoice cannot be a ground for detention of goods under section 129 of the CGST Act when all the necessary documents as required under section 68 of the CGST Act read with rule 138(A) of the rules have been furnished.

By way of ad-interim relief, HC directed to the respondent authority to release the vehicle along with the goods contained therein. However, the petitioner has to file an undertaking to pay the amount of liability under the order, if they fail in the case.