

**GIB/HP/BHUSHAN/11-02-2020/HC-14**

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

**State :** Himachal Pradesh

**Order No.:** GIB/HP/BHUSHAN/11-02-2020/HC-14

**Name of Entry :**

Bhushan Power & Steel Ltd.

**Date :** 11-02-2020

**Breif Issue :**

Issue Involved:

Expiry of E Way Bill due to wrong details mentioned in Part B

Fact of the Case:

Purchaser generated the Invoice and accordingly delivery at Anni, The goods reached at Chandigarh on 20-11-2018. The Respondent Authority on 21-11-2018 checked vehicle at Khalini examined the documents and found the E-way Bill with expired validity.

**Decision of Advance Ruling Authority :**

Consideration and Decision by High Court: -

Consignment of goods is accompanied with an invoice or any other specify document and also an e-way bill, proceeding u/s 129 of the GST Act may not be initiated. Therefore, imposition of tax/penalty by the respondent is harsh and unsustainable.

Appeals are accepted and the order passed are set aside and appellant imposed a minor penalty of Rs. 1000 for minor procedural laps.