

**GIB/UP/Bhumika Enterprises/03-04-2018/HC-21**

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

**State :** Uttar Pradesh

**Order No.:** GIB/UP/Bhumika Enterprises/03-04-2018/HC-21

**Name of Entry :**  
M/s Bhumika Enterprises

**Date :** 03-04-2018

**Breif Issue :**

**Issues Involved:**

Petitioner has challenged the seizure order dated 27.03.2018 passed under Section 129(1) of the UPGST Act, 2017 as well as the show cause notice issued under Section 129(3) of the said Act dated 27.03.2018 respectively. Aggrieved, the petitioner has filed this writ petition.

**Fact of the Case:**

Petitioner is a registered dealer and has been allotted TIN by the Assessing Authority for carrying on the business for purchase and sale of Iron and Steel. The petitioner has affected the sale of Iron and Steel weighing 20 M. Ton for a sum of Rs. 6,00,000/-. The purchaser raised tax invoice No. 60 dated 25.3.2018. The invoice aforesaid indicates that the goods worth of Rs.6,00,000/- and has charged the CGST @ 9% of Rs. 54,000/- and SGST @ 9% of Rs. 54,000/-. The said goods were being transported from Varanasi to Bindki, Fatehpur. Goods intercepted and has detained the vehicle for verification of the goods and documents accompanying the goods. the goods were being transported without E-way bill-02, the GSTIN number written on the tax invoice belongs to another dealer situated at Allahabad and not the consignee situated at Bindki, Fatehpur as also the mobile number. The contention of the learned counsel for the petitioner is that that due to technical fault of the State Web-site E-way bill-02 could not be generated on 25.3.2018 before the movement of the goods from Varanasi to Fatehpur, however, the same was generated on 26.3.2018 in the morning which was much before the date of seizure order which has been admittedly passed on 27.3.2018 at 6 p.m. The counsel for the petitioner has also submitted that since both the consignor and consignee are registered with the respective Assessing Authority and are allotted requisite GSTIN number therefore there was no reason to disbelieve the contention of the petitioner.

**Decision of Advance Ruling Authority :**

**Decision:**

High Court directed that the tax invoice indicating the tax charged and the same admittedly found

during the course of inspection/detention and E-way bill-02 has been downloaded much before the seizure order, we see no justification in the impugned seizure order and therefore, we have no option but to allow the present writ petition and to set aside the seizure order dated 27.3.2018 as well as the show cause notice issued under Section 129(3) of the Act for imposition of penalty. In view of the aforesaid facts, the present writ petition is allowed.