

GIB/GUJ/NEUVERA/18-04-2019/HC-63

High Court Category : E-way Bill

State : Gujarat

Order No.: GIB/GUJ/NEUVERA/18-04-2019/HC-63

Name of Entry :
NEUVERA WELLNESS VENTURES PVT. LTD.

Date : 18-04-2019

Breif Issue :

Issues Involved :

Part B of E – Waybill not Generated.

Fact of the Case:

The petitioner was engaged in import and sale of dietary food products such as protein powder of different flavours. The petitioner while importing such goods had stored such goods in custom bonded warehouse.

The goods were cleared from custom warehouse by filing ex-bond bill of entry and on payment of Basic custom duty and Integrated Goods and Service Tax to petitioner own warehouse with E-Way bill without completing Part B as the goods was perishable nature.

Goods were detained on the way by the authorities for verification. The petitioner expressed that the tax had already been paid on such transaction and the transaction (custom warehouse to own warehouse) is not a supply as per GST. Hence, GST is not applicable on such transaction. The authorities order and section – 129 (3) and directed to pay tax and penalty by the petitioner otherwise proceedings u/s 130 would be initiated. Petitioner has filed the writ before the honorable High Court.

Decision of Advance Ruling Authority :

Decision :

The High court held that reasons are not sufficient to form a conclusion and refer back the matter and issued direction for initiating fresh proceeding and pass a speaking order.

The court allowed the petition partially in favour of the petitioner and directed petitioner to furnish Bond security of Rs. 12,00,000/- till that time.