

GIB/UK/TIMBER/06-08-2019/HC-64

High Court Category : E-way Bill

State : Uttarakhand

Order No.: GIB/UK/TIMBER/06-08-2019/HC-64

Name of Entry :
AGARWAL TIMBER SUPPLIES

Date : 06-08-2019

Breif Issue :

Issues Involved:

Instead of raising two separate e-way bills for two separate consignments, had raised one e-way bill for the total amount on both the consignments.

Facts of the case:

Petitioner purchased timber from the Uttarakhand Forest Development Corporation, the invoice raised by the said authority. Both CGST and SGST were charged on the sale price of the goods. While the goods of the appellant-writ petitioner were in transit, they were seized and, on the ground that only one e-way bill was issued instead of two, a penalty of Rs. 1,70,688/- was sought to be levied on the appellant-writ petitioner. Penalty should have been paid by the corporation.

Decision of Advance Ruling Authority :

Decision:

In the present case, there is no dispute regarding tax and it is the appellant-writ petitioner's case that the tax in its entirety has been paid to the Corporation. The judge direct the appellant to deposit the entire amount of penalty of Rs. 170688 with the concerned authorities, and furnish the proof of deposit of the said amount. The subject goods shall be released in their favor.