

GIB/UP/ ANKUR CARRIER/23-04-2018/HC-65

High Court Category : E-way Bill

State : Uttar Pradesh

Order No.: GIB/UP/ ANKUR CARRIER/23-04-2018/HC-65

Name of Entry :
ANKUR CARRIER EXPRESS CARGO SERVICE

Date : 23-04-2018

Breif Issue :

Facts & Issues Involved:

The Assessee is a proprietor and is engaged to transport the goods belongs to one M/s Ahuja Radio. The said consignment having total 131 boxes was to be delivered at M/s R.B. Electronics, Harsh Vardhan Arcade Head Office at Patna and another consignment of 81 boxes was to be delivered at the branch office situated at Ranchi, Jharkhand. The consignor M/s Ahuja Radio has issued two invoices bearing Invoices no.2652 and Invoice no. 2653 dated 27.03.2018 with 18% GST.

The goods were transported from New Delhi and at the office/godown of the petitioner situated at Ghaziabad, U.P., the same were loaded in two vehicles being vehicle Nos.U.P.13-T-9197 and HR 38W-2581.

The Assessee is that due to mistake by the office at Ghaziabad , the bill and invoice of M/s Ahuja Radio for delivery at Ranchi, Jharkhand of branch M/s R.B. Electronics has been enclosed with the documents related to the goods to be delivered at Patna, Bihar. The petitioner is that it is nothing but bonafide mistake at the hands of the office personnel of the petitioner's company and due to the said error/mistake in the Transit Declaration Form-I (TDF-I) the details are similarly mentioned.

The respondent no.4 has detained the goods of M/s Ahuja Radio and has passed the seizure order on 30.03.2018, under Section 129(1) of UPGST Act (hereinafter referred as 'the Act') on the ground that the goods against the bilty no. 226158 dated 27.03.2018 related to 131 boxes also accompanying the documents related to 81 boxes of the same party M/s Ahuja Radio which are to be delivered at Ranchi, Jharkhand and that the e-way bill has been generated on 27.02.2018 for delivery through other vehicle no. HR-38W-2581.

Decision of Advance Ruling Authority :

Decision:

It is on account of human error, the invoice related to goods to be transported from Delhi to Jharkhand related to 81 boxes has been mistakenly handed over to the goods transported from Delhi to Patna. There is no finding recorded by the seizing authority that except the said mistake the transaction in

question was not found bonafide. There is no requirement of TDF Form-I for the purpose of movement of goods through the State of U.P. The requirement of TDF-I is not essential after the introduction of UPGST/CGST laws. He is registered for transportation of goods and having the national permit and since the mistake has been committed by the staff of the transporter, therefore, the petitioner came forward to participate in the proceedings and since the proceedings are being carried out in the name of the petitioner as well as the seller situated at Delhi and both are the genuine persons/dealer.

In view of above, we direct the respondent no.4 to release the goods in favour of the petitioner on furnishing of the indemnity bond to the extent of tax assessed by the respondent no.4. The writ petition stands disposed of.