

**GIB/HP/ GODREJ CONSUMER/11-02-2020/OTHERS-03**

**Others Category :** E-way Bill

**State :** Himachal Pradesh

**Order No.:** GIB/HP/ GODREJ CONSUMER/11-02-2020/OTHERS-03

**Name of Entry :**  
GODREJ CONSUMER PRODUCT LTD.

**Date :** 11-02-2020

**Breif Issue :**

**Fact & Issues Involved** – Validity of E - Way bill expired?

- Appellant engaged in the manufacture and sale of various personal care and home insecticide products.
- Appellant had placed a purchase order for one of raw materials and the supplier had issued invoice No. PY0322001529, Further supplier had handed over said goods to Transporter for transporting the same from Puducherry to Himachal Pradesh by truck no. TN29BV9831. The supplier also generated-way Bill No. PY0322001529 from online portal on 07-09-2018.
- The inspection team intercepted and detained the vehicle by alleging that, the aforementioned consignment was accompanied with expired e-way Bill.
- Respondent passed detention order on the same and seized the goods along with vehicle.
- The appellant representative explained that, the consignment was accompanied with proper invoices along with e-way bill, however due to typographical error while generating the E-way bill, it had mentioned approx. distance 20KM instead of 2000 KM, as a result, the validity of e-way bill are perfectly correct and consistent with the invoice and the consignment.

**Decision of Advance Ruling Authority :**

**Decision :**

- The High Court expressed that, due to a typographic error while generating E-way bill, the petitioner mentioned approx. distance between Puducherry to Himachal Pradesh as 20 Kilometers instead of 2000 Kilometers. As a result, a validity of one day has been calculated by the E-way bill portal instead of twenty days and the E-way bill subsequently got expired on the very next day.
- Typographic error may be treated as a minor one. Therefore, the appeal of the appellant is accepted, and the order is set aside and demand and penalty may be refunded.