

GIB/HP/ BHUSHAN POWER/11-02-2020/OTHERS-04

Others Category : E-way Bill

State : Himachal Pradesh

Order No.: GIB/HP/ BHUSHAN POWER/11-02-2020/OTHERS-04

Name of Entry :
BHUSHAN POWER & STEEL LTD.

Date : 11-02-2020

Breif Issue :

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

- Appellant is a registered company having its manufacturing plant at Village Thelkoli.
- purchaser, generated the Invoice No. DS2101028708, DS2101028684 & DS2101028710 and accordingly consigned the goods to Irrigation & Public Health, delivery at Anni, Himachal Pradesh through vehicle no. PB 23K 8947, PB 65AT 9888 & PB 23K 9159
- The goods reached at Chandigarh on 20-11-2018 and transshipment took place at Chandigarh and new vehicles HP 21B 3210, HP 63 4038 & HP 11C 4691, were arranged by the branch of appellant for further movement of goods from Chandigarh to Anni, Himachal Pradesh and updated PART B of EWB accordingly.
- The Respondent Authority on 21-11-2018 checked the stationery vehicle loaded with steel tubes Galvanized pipe (Round) at Khalini examined the documents and found the E-way Bill with expired validity.
- The Respondent officer created the tax demand of Rs. 3,80,272/- in Appeal No. 007/2019, Rs. 3,61,778/- in Appeal No. 08/2019 and Rs. 2,85,506/- in Appeal No 009/2019 respectively.

Decision of Advance Ruling Authority :

Decision:

- The High Court expressed that, the non-furnishing of information in Part-B 01 of FORM GST EWB-01 amounts to the e-way bill becoming the not a valid document. It appears that e-way bill is invalid only if Part-B of E-way bill is not filled or a considerable time to update the Part -A of e-way bill has gone by.
- Consignment of goods is accompanied with an invoice or any other specify document and also an e-way bill, proceeding u/s 129 of the GST Act may not be initiated. Therefore, in my opinion imposition of tax/penalty by the respondent is harsh and unsustainable.
- Appeals are accepted and the order passed are set aside and appellant imposed a minor

penalty of Rs. 1000 for minor procedural laps.