

GIB/GUJ/KUSH TRADERS/09-05-2019/HC-73

High Court Category : E-way Bill

State : Gujarat

Order No.: GIB/GUJ/KUSH TRADERS/09-05-2019/HC-73

Name of Entry :
KUSH TRADERS

Date : 09-05-2019

Breif Issue :

Issues Involved:

Non Generation of E-way Bill for exempted goods.

Fact of the Case:

As per Rule 138 (14) of the CGST Rules'2017, No E - Way bill is required to be generated where the goods being transported are specified in the annexure.

It was submitted that, the goods and the conveyance of the petitioner have been detained on the ground that e-way bill has not been tendered and further notice for confiscation under section 130 of the CGST Act, 2017.

Decision of Advance Ruling Authority :

Decision:

The respondents are directed to release the detained goods together with the conveyance, also subject to filing a solemn undertaking before this court to the effect that the petitioner shall make good the deficit liability.

For release of the goods and the vehicles, the petitioner shall also submit before the concerned authority proof of payment of above referred amounts and also a copy of the solemn undertaking filed in this court as well as documents, namely, PAN card and Aadhar card / Election card for identification of the petitioner and address of the petitioner