

GIB/GUJ/SRI KRISHNA/29-01-2019/HC-70

High Court Category : E-way Bill

State : Gujarat

Order No.: GIB/GUJ/SRI KRISHNA/29-01-2019/HC-70

Name of Entry :
SRI KRISHNA TRADERS

Date : 29-01-2019

Breif Issue :

Issues Involved :

Non-availability of E-way Bill when demanded.

Fact of the Case:

- Applicant is engaged in the business of betel nuts operating from the State of Tamil Nadu.
- The vehicle was intercepted on the ground that E-Way Bill was not produced when demanded at the time of transportation from State of Tamil Nadu to Delhi. While the goods were in transit and passing through the State of Gujarat.
- In such circumstances, the vehicle along with the goods came to be seized.
- On a query by the Court, the learned Assistant Government pleader is not in a position to point out that the procedure. Thus, it appears that the show-cause notice u/s 130 of the CGST Act has been issued without complying with the requirements of section 129 of the CGST Act. It is also an admitted position that the goods in question are perishable in nature.
- By an ad-interim order, this Court directed that the goods to be released upon the writ applicant on depositing an amount of Rs. 2,08,250/-

Decision of Advance Ruling Authority :

Decision :

- We are convinced with the submissions of applicants, as regards the legality and validity of the impugned order. Writ Application is allowed.
- The impugned order of confiscation, in Form GST MOV-11, is hereby quashed and set aside.

