

GIB/UP/AXPRESS/09-04-2018/HC-72

High Court Category : E-way Bill

State : Uttar Pradesh

Order No.: GIB/UP/AXPRESS/09-04-2018/HC-72

Name of Entry :
AXPRESS LOGISTICS INDIA PVT. LTD.

Date : 09-04-2018

Breif Issue :

Issues Involved:

Non Availability of E waybill.

Fact of the Case:

- The goods were being booked and transported from Panvel Raigarh, Maharashtra to M/s. Bosch Ltd. Local Distribution Centre Khasra No. 1482 NH 56 B Jaiti Kheda, Lucknow, which is a registered dealer.
- The same was intercepted/detained by respondent no. 4 at Kanpur. The objection of respondent no. 4 while detaining the goods was that the goods were not accompanied by the E-way bill-01.
- which has been issued on 24.03.2018 under the CGST as well as E-way bill-01, which has been downloaded on 28.03.2018 before the detention of the vehicle. The goods are ultimately seized under Section 129(1) of UPGST Act.

Decision of Advance Ruling Authority :

Decision:

- We have verified Invoice, Goods receipt, E-way Bills etc., and found that the E-way bill under the UPGST Act has been downloaded by the petitioner, much before the detention and seizure of the goods and the vehicle, disclosing all the necessary information.
- We find no irregularity in the present transaction and, therefore, the seizure order as well as penalty notice dated 28.03.2018 issued under Sections 129(1) and (3) of the Act as well as the consequential proceedings are hereby set aside and order to release the goods.