

## **GST E WAY BILL JUDGEMENTS**

**GST E Way Bill - Mere non mentioning of the vehicle no. in Part-B cannot be a ground for seizure of the goods where the transport is effected with required documents.**

APPELLANT : **VSL Alloys (India) Pvt. Ltd.**  
RESPONDENT : **State Of U.P. And Another**  
HIGH COURT : High Court of Allahabad  
W.P. REF : **637 of 2018**  
DATE OF ORDER : 13-04-2018  
JUDGE : Krishna Murari,J. / Ashok Kumar,J.  
FAVOURING : Assessee  
LEGISLATION : Section : 129(1) and (3) of the CGST Act / UPGST Act  
REFERRED Rule : 138(3) third proviso of the CGST Rules / UPGST Rules

Facts :

The appellant had effected Inter State Movement of goods from Sahibabad, Uttar Pradesh to Rajkot, Gujarat. The movement of goods was with required documents. The appellant had also generated the e-Way Bill.

It was contented that as such, at the time of filling of the e-way bill, the petitioner was not under an obligation to fill Part-B of the e-way bill, therefore, the petitioner has not committed any error of law at the time of downloading e-way bill.

The authorities found alleged irregularity, that Part-B of e-way bill was incomplete and therefore detained the vehicle / goods and issued notice under Section 129(3) directing the petitioner to pay applicable tax and penalty.

Issue :

Is detention and seizure warranted where the transport was under proper documentation and only vehicle details were not noted in Part-B of the e-way bill?

Decision :

It was held that merely non mentioning of the vehicle no. in Part-B cannot be a ground for seizure of the goods, the order of seizure is totally illegal and once the petitioner has placed the material and evidence with regard to its claim, it was obligatory on the part of the authorities to consider and pass an appropriate reasoned order. In this case, no reasons are assigned nor any discussion is mentioned in the impugned order of seizure and notice of penalty.

The seizure and show cause notice were quashed and the goods / vehicle were directed to be released.