Court No. - 29

Case :- WRIT TAX No. - 1406 of 2018

Petitioner :- M/S Diamond Metal
Respondent :- State Of U.P. And 2 Others
Counsel for Petitioner :- Aditya Pandey
Counsel for Respondent :- C.S.C.

Hon'ble Pankaj Mithal,J.
Hon'ble Ashok Kumar,J.

Heard Sri Aditya Pandey, learned counsel for the petitioner and learned Standing Counsel on behalf of the respondents.

The Aluminium scrap of the petitioner transported from Kanpur to Jaunpur has been intercepted and detained under Section 129(1) of the U.P. GST Act, only for the reason that the vehicle number do not tally with the vehicle number mentioned on the E-way bill. Petitioner is a registered dealer and as per the invoice requisite tax has been realized.

In context with the detention of goods on account of some minor discrepancy the circular of the Government of India, Ministry of Finance, Department of Revenue Central Board of Direct Taxes and Custom GST Policies Wing dated 14.09.2018, which modifies the earlier circular dated 13.04.2018 clearly stipulates that in case of minor discrepancies in the details mentioned in the E-way bill, specially errors of one or two digits/character of the vehicle number would not be sufficient for initiation of any proceedings under the Act.

In view of the above, we dispose of the writ petition with the direction to the respondents to release the goods and the vehicle of the petitioner forthwith on the petitioner's furnishing indemnity bond of the amount equivalent to the liability of tax and penalty as mentioned in the notice under Section 129(3) of the Act.

The writ petition is **disposed of**.

Order Date :- 30.10.2018
SK Srivastava

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(Ashok Kumar,J.) **(Pankaj Mithal,J.)**