

Court No. - 3

Case :- WRIT TAX No. - 812 of 2017

Petitioner :- Time To Time Logistics

Respondent :- Union Of India & 3 Others

Counsel for Petitioner :- Vijendra Singh

Counsel for Respondent :- C.S.C.,A.S.G.I.

Hon'ble Pankaj Mithal,J.

Hon'ble Irshad Ali,J.

The petitioner has come up in this writ petition against the seizure of goods under Section 129(1) of Uttar Pradesh Goods and Service Tax Act, 2017.

The goods of the petitioner under transit have been seized for the reason that it was not accompanied by proper E-Way Bill.

The submission of learned counsel for the petitioner is that the E-Way Bill duly filled up was accompanying the goods. It was not possible to generate it unless it is fully filled up. The non filling of the vehicle number, address and name of the driver is optional and therefore, the seizure is illegal.

Section 129(1) of the U.P.G.S.T. provides that where any goods are in transit in contravention of the provisions of this Act or the Rules they are liable for detention or seizure and shall be released subject to conditions laid down therein.

Rule 138 of the U.P. G.S.T. provides for the E-Way bill to accompany the goods.

The E-Way bill which was accompanying the goods was not completely filled up. It contains a specific coloum requiring the vehicle number, name and address of the driver and its license to be filled up.

In the present case admittedly, all the above details were not filled up or disclosed in the E-Way Bill.

In view of this, the E-Way Bill was incomplete and improper. Any E-Way Bill which is not duly filled up cannot be construed to be a valid document and it would be treated as if the goods are not accompanied by appropriate / valid E-Way bill.

Thus apparently there is a convention of the provision of the Act which mandates that the E-Way bill should be accompany the goods in transit.

In view of the above, there is no illegality in seizing goods for violation of provision of the Act. However, in the interest of justice, we permit the release of the goods, of the petitioner and the vehicle on furnishing security other than cash and bank guarantee of the amount specified in clause (a) or (b) of sub Section (1) to Section 129 of the Act to the satisfaction of the authority concerned.

The writ petition is dismissed with the above observation.

Order Date :- 8.12.2017

Manoj