

**No goods shall be detained on the ground of undervaluation if the goods are accompanied by all relevant documents: HC**

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**THE HON'BLE ALLAHABAD HIGH COURT IN THE CASE OF A.N. Enterprises V/s Additional Commissioner, decided on 19-11-2024**

**Issue:**

Can goods shall be detained on the ground of undervaluation?

**The Hon'ble High Court Judgement:**

Where goods were accompanied with all relevant documents including e-way bill, GR and tax invoice etc. and there was no difference in HSN Code and quantity as well as tax leviable on goods in question, detention of same on grounds of under valuation was not justified.

**Section 129 of Central Goods and Services Tax Act, 2017**