

**HC held that there is no requirement of disclosing transportation route, hence it set aside penalty based on route deviation**

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**THE HON'BLE ALLAHABAD HIGH COURT IN THE CASE OF**

**Exide Industries Ltd. V/s Additional Commissioner Grade-II (Appeal)-1**

**Writ Tax No. 173 of 2024, decided on 9-7-2024**

**Issue:**

**Is it compulsory to disclosing transportation route for movement of goods?**

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

**Where GST Act lacks specific route declaration requirement, mere interception of goods on different route does not imply tax evasion intent, precluding penalty without cogent evidence.**

**Section 68 & Rule 129 of Central Goods and Services Tax**