

## **HC: Deliberate Evasion via False E-Way Bill Declaration Validates Detention**

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**REFER THE DECISION OF THE HON'BLE CALCUTTAS HIGH COURT IN THE CASE OF**

**Jageswar Saw v. Deputy Commissioner of Revenue - [2025] 176 taxmann.com 315 (Calcutta)**

### **FACTS:**

**The petitioner, Jageswar Saw, was a registered person under GST.**

**He falsely declared himself as an unregistered person in the e-way bill.**

**He also failed to provide valid delivery documents signed by an authorized signatory at the time of interception of goods.**

**The tax authorities detained the goods and vehicle under Section 129 of the CGST Act, alleging an attempt to evade tax.**

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

**The Calcutta High Court upheld the detention order and the subsequent proceedings, terming them valid and well-reasoned.**

**It held that mens rea (intention to evade) is not required to establish contravention under Section 129.**

**The act of falsely declaring the status in the e-way bill and failure to furnish proper documents was treated as a deliberate violation.**

**The court emphasized that compliance with statutory documentation requirements is critical and ignorance or omission cannot be a ground for exoneration.**