

HC: No GST Penalty for Missing Transporter's Name in E-Way Bill

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REFER THE DECISION OF THE HON'BLE ALLAHABAD HIGH COURT IN THE CASE OF

Shakuntalam Associates v. Additional Commissioner Grade-2 (Appeal)-V, Citation: (2025) 33 Centax 162 (All.)

Shakuntalam Associates, a registered dealer, was transporting goods in a truck. They had all the **valid documents**: invoices, challans, and an e-way bill.

But there was a small mistake. The **transporter's name** was not mentioned in the e-way bill.

The authorities seized the goods and initiated **penalty proceedings under Section 129**, treating it as a violation.

The dealer argued:


- The **truck number and all other required details** were correctly mentioned.
- There was **no intention to evade tax**; it was just a **technical breach**.

The matter reached the **Allahabad High Court**.

The Court observed that:

- Section 129 penalty is meant for **serious violations** involving tax evasion.
- If all material details are present and goods are genuine, then a **minor clerical error** like missing transporter's name cannot attract harsh penalty.
- Since there was **no finding of tax evasion intent**, penalty proceedings were unjustified.

Thus, the High Court ruled in favour of the assessee:

 **No penalty for technical breach. Goods should not be detained when valid documents are in place.**