

HC: Use of Single E-Way Bill for Multiple Invoices a Technical Lapse; Detention Order Quashed

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

Kent Cables Pvt. Ltd. vs. State of U.P. Citation: (2025) 35 Centax 231 (All.)

In *Kent Cables Pvt. Ltd. v. State of U.P. – (2025) 35 Centax 231 (All.)*, the Allahabad High Court held that where the petitioner transported goods **under one e-way bill covering multiple invoices**, but **all relevant invoices and documents were available** and there was **no allegation of e-way bill cancellation or intent to evade tax**, the lapse was **merely technical** and could not justify detention or penalty under Section 129 of the CGST/UPGST Act.

The Court emphasized that the purpose of the e-way bill mechanism is to ensure traceability of goods and prevent evasion, not to penalize minor procedural irregularities when the genuineness of the transaction is undisputed. Absence of any evidence suggesting intent to evade tax made the detention unsustainable.

Accordingly, the Court **quashed the detention order** and directed the authorities to **release the amount deposited** by the petitioner during the proceedings.

Held: Transporting goods under a single e-way bill for multiple invoices is only a procedural lapse; detention and penalty unjustified in absence of evasion intent.

// भगवान महावीर का संदेश //

"जीवो और जीने दो" — यही हो हमारा संकल्प।

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