

No penalty for minor errors in e-way bill details when there is no intent to evade tax and the goods match the e-way bill: High Court.

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**THE HON'BLE ALLAHABAD HIGH COURT HIGH COURT IN THE CASE OF
GSV Products V/s Additional Commissioner Grade-2, decided on 12-11-2024**

Issue:

Can a penalty be levied for a technical breach in the details of an e-way bill?

The Hon'ble High Court Judgement:

Since the physical inspection of goods matched with the details in the e-way bill and no intent to evade tax was evident, the detention proceedings and penalty demand under section 129(3) were invalidated.

Section 129 of Central Goods and Services Tax Act, 2017