

HC – No penalty for change of Vehicle Number in e-way bill (due to breakdown of vehicle in transit) without changing in Consignment Note / Bilty.

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

M/S Abhishek Sales vs. State Of U.P. And 2, decided on 23.02.2024 (WRIT TAX No. - 7 of 2020)

Key Issues:

Can the penalty be imposed for change of vehicle No. in part B of e-way bill (due to breakdown of vehicle in Transit) without making necessary changes in Consignment Note / Bilty?

The Hon'ble High Court Judgment:

It is clear that Part-B of the e-way bill has been changed due to change of the vehicle. It is obvious that when a vehicle is changed, the number in the Bilty could not be changed as the goods were in transit. Consequently, no penalty can be imposed by the tax authorities.

Section 129 of Central Goods and Services Tax Act, 2017