

HC: No Seizure Under Section 129 for Goods Not Requiring E-Way Bill

Rectification of GST Errors Beyond Deadline Permissible if No Revenue Loss

CA Prakash Chandra Jain

P.O. Brajrajnagar
Odisha- 768216
Cell: 94375-41690 / 70087-12242
Email: prakashchjain@yahoo.co.in



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

Kei Industries Ltd vs. State of U.P dated 4th February, 2025

FACTS:

The petitioner challenged the order directing seizure of the vehicle and goods on the ground of non-possession of an E-way bill. During the proceedings, the department admitted that, at the relevant time, the goods being transported were not subject to the E-way bill requirement.

Hon'ble High Court Judgement:

Based on the department's admission that the goods transported by the assessee during the relevant period were not subject to the E-way bill requirement, and relying on the judgment in Godrej & Boyce Manufacturing Co. Ltd. vs. State of U.P. — [2018] 97 taxmann.com 552 (Allahabad), the Hon'ble Court held that the impugned order was unsustainable and accordingly set it aside.