

HC: Quashes penalty imposed for vehicle-transportation post e-way bill expiry

Oct 06, 2023

Ishaan Plastics vs. The Deputy Commissioner of State Tax [TS-501-HC(CAL)-2023-GST]

Conclusion

Calcutta HC on noting that Revenue couldn't make out any case against the Assessee that there was any deliberate or willful intention to evade tax thus, sets aside impugned order imposing the penalty for transporting the vehicle in question after expiry of the e-way bill and grants refund of penalty; Assessee submitted that the e-way bill expired on December 27, 2022, and the vehicle was intercepted on December 28, 2022 and that the time gap between the expiry of the bill and interception of the vehicle in question is about 9 hours, which is less than a day and there was no intention of any evasion of tax:HC CAL

Decision Summary

The order was passed by Justice Md. Nizamuddin.

Advocates Ankit Kanodia, Megha Agarwal and Jitesh Sah appeared on behalf of the Assessee, whereas Revenue was represented by Advocates A. Ray, T. M. Siddiqui and T. Chakraborty.

Case Law Information

Appellant/Applicant/Complainant Name

- Ishaan Plastics

Respondent Name

- The Deputy Commissioner of State Tax

Counsel of Appellant/Applicant/Petitioner

- Ankit Kanodia
- Megha Agarwal
- Jitesh Sah

Respondent Counsel

- A. Ray
- T M Siddiqui
- T. Chakraborty.

Authority Level & Location

- High Court Calcutta

Date of Pronouncement

- 2023-09-20

Ruling in favour of

- Petitioner

Judges

- Md. Nizamuddin, Justice S.RACHAIAH