

Pranav Mehta

Recently, the Hon'ble High Court of Allahabad in the case of Mid Town Associates vs Additional Commissioner, [2024] 162 taxmann. com 736 (Allahabad) has held that penalty cannot be levied when E-Way bill was downloaded prior to interception. Facts of the case: The petitioner is a registered dealer, who deals in manufacturing, trading and exporting of handicraft iron, glass, wax, marble, tiles, wooden handicraft etc. On May 20, 2019, the goods in question were being transferred by the petitioner from Chandigarh to USA through Inland Container Depot, Moradabad vide Invoice No. MID/126. A truck bearing No. HR 38 P 8575 was assigned for the transportation of the said goods from Chandigarh to Moradabad.