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6 E-way bill, tax and penalty u/s 129 : The case has to be appreciated by considering the bona fides of the transaction as to whether the case warrants detention of the goods and collection of tax and penalty u/s 129, if the e-way bill is expired The present is the appeal filed by the Department against Ld single judge bench of the Calcutta HC. The single judge bench had set aside the order of the Appellate authority and directed to refund tax and penalty. The single judge bench had held that Section 129 of the CGST Act cannot be invoked in situation where the vehicle transporting goods had broken down and on account of which, there was delay and there was no willful intention to evade payment of tax. In Para 7 Hon'ble two judges bench observed that in the instant case, the bona fides of the vendor had to be tested on the documents, which were available on record. The tax