

Dinesh Tambde

43 E-way bill: Goods can be detained for misdeclaration in invoices and e-way bill. The petitioner had approached High Court through writ petition for assailing the order of detention whereby, the vehicle of the petitioner was detained by the officials of the Assistant Commissioner of State Tax, Anti-Evasion, Udaipur and so also, the show cause notice. It was submission of the petitioner that the vehicle/goods of the petitioner were illegally detained by the respondent authorities while in transit. Aluminum scrap was being transported in the vehicle and it was falsely shown to be Aluminum sections in the inspection/detention memo. The action so taken is in gross contravention to the procedure provided under Section 68 read with Section 129 of the CGST Act. He placed reliance on the judgment rendered by the Kerala High Court in the case of M/s. Podaran Foods India Private Limited v. State of Kerala reported in 2021 (1) TMI 552 and urge.....