

Dhaval Talati

24. Bharti Airtel Ltd vs. State of U.P. thru. Secy. Tax and Registration LKO. and Ors. Writ - C No. 6620 of 2021 Date: 25.11.2022 (2022-VIL-805-ALH) Tax dues can be only determined under section 73 or 74 & not under section 129 for the purpose of E way bill The Hon'ble High Court of Allahabad vide its order dated 19.10.2022 in the matter of Bharti Airtel Ltd. Thru. D.G.M. Purna Pratap Dwivedi vs. State of U.P. Thru. Secy. Tax and Registration LKO. and Ors. in Writ – C No. – 6620 of 2021, held that in the instant matter, the proceedings have been initiated and concluded only under Section 129 and the owner of goods has not come forward for payment of such penalty determined, the entire action of the determining the tax and penalty under Section 129 (1) by Revenue is not legally substitutable. The tax due can be determined only by taking recourse to the provisions of Section 73 or 74 of t.....