

Dinesh Tambde

1. E-way Bill Penalty can't be levied for multiple batch numbers on bags being no requirement of use of new bags for carrying raw materials. The goods of the petitioner was being transported from Kutch, Gujarat to Haridwar, Uttarakhand. The goods which were being transported in the form of raw material through a truck were intercepted on 03.03.2018 at Muzaffarnagar. The detaining authority had issued a notice which was replied by the petitioner. The goods were subsequently released complying the provisions of Section 129 (1) (a) of the Act. Thereafter, the first appellate authority has proceeded to pass the order dated 10.12.2021 dismissing the appeal of the petitioner. It was the contention of the Petitioner that, at the time when goods were in transit there was no necessity of having TDS/e-way bill as the GST Council had exempted for carrying