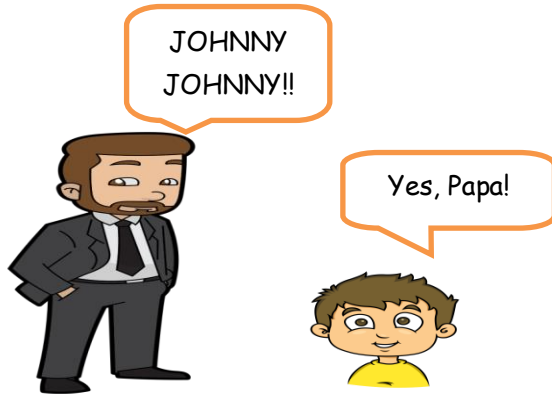
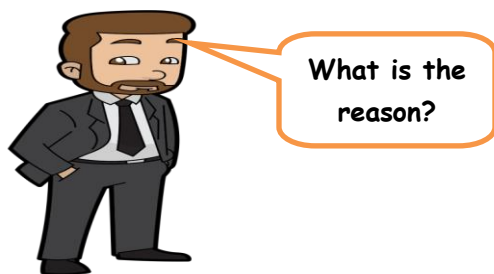
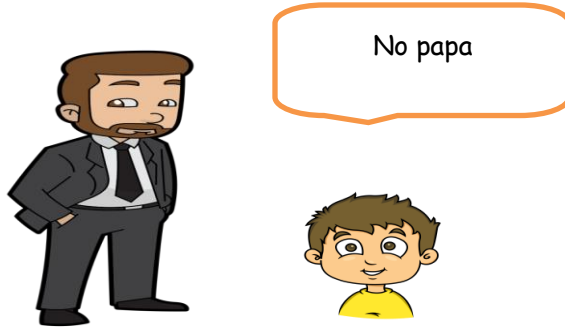


GST and JOHNNY- UPDATE No.43



Whether you have mentioned
the information required in
Part-B?



This papa:-

There are number of judgements given in the case of discrepancies in filing of Part B of E Way Bill.

In case of VSL Alloys (India) P Ltd. [2018] 93 taxmann.com 119 (Allahabad) 13.04.2018, information in Part-B was not furnished as the goods were to be delivered at the premises of the transporter. And then the goods were to be transported in another vehicle from Sahibabad to Rajkot. Further it was pleaded by the petitioner that as per Notification no. 12/2018-Central Tax dated March 7, 2018 information is not required to be filled for distance upto 50kms between the place of business of Consignor and the transporter. It was held by the Allahabad High Court that non mentioning of vehicle No. in part-B cannot be a ground for seizure of goods.

In another case of Gati Kintetsu (p.) Ltd. [2018] 95 taxmann.com 254 (Madhya Pradesh) 5.07.2018, the Madhya Pradesh High court has held that it is mandatory to file Part-B of the E way Bill before the goods are loaded in to the vehicle. Further they said that the authorities were right in imposing a penalty and directed the petitioner to pay the same.

The facts of the case are that the company was engaged in multi modal transport and covers a distance of more than 1200-1300 kms. When the goods were dispatched, the information in Part-B was not furnished. The petitioner had also pleaded mentioning the decision given in the case discussed above. But yet the high court ordered that in the present case as the distance is more than 1200-1300 kms, it is mandatory for the petitioner to file Part-B of E way Bill.

From the above cases, it can be clearly concluded that the court has never been extreme harsh in declaring judgments and always tried to maintain a balance between the provisions and ease of assessee.

CA Pradeep Jain