

Court No. - 6

Case :- WRIT TAX No. - 380 of 2025

Petitioner :- M/S, Perception Traders, Allahabad Thru. Proprietor, Ram Dutt Mishra

Respondent :- State Of U.P. Thru. Prin. Secy. Deptt. Of State Tax, Lko. And Others

Counsel for Petitioner :- Devanand Pandey

Counsel for Respondent :- C.S.C.

Hon'ble Pankaj Bhatia, J.

1. Heard Shri Dhiraj Dwivedi, learned counsel for the petitioner and learned Standing Counsel for the State.

2. Present petition has been filed challenging the order dated 14.02.2024 passed by respondent no.3 whereby a penalty was imposed invoking the powers under Section 130 of GST Act as well as the order dated 11.11.2024 whereby the appeal was dismissed as being beyond limitation.

3. In terms of the goods being transported, two allegations were levelled against the petitioner: the first being that the GSTIN number indicated was slightly different and the vehicle number was also wrong. In respect to the GSTIN number, the contention of the petitioner was accepted in the order, however, the error with regard to wrongly mentioning of the truck number was decided against the petitioner.

4. In terms of the show-cause notice, the truck number was mentioned as UK 06 A 9478 in the e-way bill whereas the actual truck number was UK 06 CA 9478.

5. Contention of learned counsel for the petitioner is that the said error was inadvertent and cannot lead to incurrence. Reliance is placed upon a judgment of this Court in the case of ***M/S Hindustan Herbal Cosmetics v. State of U.P. and Ors. decided on 02.01.2024*** wherein the High Court had the occasion to deal with minor typographical error in the vehicle number and after relying on the case-laws referred in the said judgment, the High Court was pleased to quash the demands.

6. Learned Standing Counsel does not dispute the fact which are evident from the order passed against the petitioner.

7. The judgment in the case of ***M/S Hindustan Herbal Cosmetics (supra)*** is squarely applicable to the facts of the present case also. Thus, relying on the said judgment, both the

orders dated 14.02.2024 & 11.11.2024 are quashed.

8. The amount already deposited shall be refunded to the petitioner on his moving an appropriate application.

9. Present petition stands ***allowed*** in above terms.

Order Date :- 24.4.2025

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