

**Court No. - 40**

**Case :-** WRIT TAX No. - 1479 of 2024

**Petitioner :-** Rimjhim Ispat Limited

**Respondent :-** State Of Up And 2 Others

**Counsel for Petitioner :-** Ritvik Upadhyya, Sr. Advocate

**Counsel for Respondent :-** C.S.C.

**Hon'ble Shekhar B. Saraf, J.**

**Hon'ble Manjive Shukla, J.**

1. This is a petition under Article 226 of the Constitution of India wherein the writ petitioner is aggrieved by the impugned order dated 05.09.2024 passed by respondent no. 3 under Section 20 of the Integrated Goods and Services Act, 2017 read with Section 129(3) of the CGST Act, 2017 (hereinafter referred to as the 'Act').

2. Shri V.K. Upadhyya, learned Senior Counsel appearing on behalf of the petitioner submits that the order passed under Section 129(3) of the Act does not take into consideration the Circular No. 64/38/2018-GST issued by the Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs, GST Policy Wing dated 14.09.2018.

3. In the present factual matrix, all the documents that were accompanying the goods indicated that the value of the goods was Rs. 27,30,000/-. Only in the e-way bill the taxable amount has been incorrectly mentioned and indicates the amounts to be Rs. 2,73,000,00/-odd. It is clear that the digit 3 has been inserted by mistake in the e-way bill.

4. On perusal of the documents, there does not appear to be any intention to evade tax and error is only typographical error. Normally in such cases, we do not exercise our jurisdiction and relegate the writ petitioner to the alternative remedy of statutory

appeal. However, in this case we are of the view that relegating the writ petitioner to the statutory appeal would be a significant waste of time and energy of the petitioner and the department. Since the mistake is clearly only a typographical error.

5. In light of the same, since there is no intention to evade tax, the penalty imposed under Section 129(3) of the Act is not justified. Accordingly, the impugned order dated 05.09.2024 is quashed and set aside. The goods and vehicle that have been detained by the authorities should be released to the petitioner within a period of two weeks from the date of production of certified copy of this order.

**Order Date :- 12.9.2024**

Sharad/-

(Manjive Shukla, J.) (Shekhar B. Saraf, J.)