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Judgment No.: 084
Dt.: 07-03-2024

Judgment Deals With

Section/Rule	Section 129
Authority	Allahabad High Court
Case Name	M/s. Patil Biotech Pvt. Ltd. VS State Of U.P.
Dated	02nd February, 2024

Brief Facts:

The petitioner is aggrieved by the order dated 06.10.2023 passed in appeal. The original order imposing the penalty u/s 129 was passed on 20.12.2022.

Contention of the Petitioner:

The basis of the original order and the order passed in appeal for imposing penalty was that Part-B of the e-way bill was not filled up.

This Court by judgment and order dated 16.01.2024 passed in case of ***M/s. Roli Enterprises vs. State of U.P. and others***, has held that non filling of Part-B of the e-way bill, without any proof of intention to evade tax, would not lead to imposition of penalty.

Findings & Decision of the Court:

In the present case, the facts are similar to one in ***M/s Roli Enterprises' case (supra)*** and thus, there is no reason to take a different view of the matter, as the invoice itself contained the details of the vehicle and the error committed by the petitioner was of a technical nature only and without any intention to evade tax.

Once this fact has been substantiated, there was no requirement to levy penalty under Section 129(3) of the Act. Therefore, the orders dated 20.12.2022 and 06.10.2023 were quashed and set-aside.