



# Lawgics

By Nidhi, Advocate



Judgment No.: 121  
Dt.: 01-05-2024



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## Judgment Deals With

Section/Rule	Section 129
Authority	Allahabad High Court
Case Name	M/s. Ridhi Sidhi Granite And Tiles VS State of U.P.
Dated	01 <sup>st</sup> March, 2024

### Brief Facts of the Case:

The petitioner was aggrieved by the order dated September 23, 2023 passed by the Additional Commissioner, Grade-2 (Appeal)-I, dismissing the appeal filed by the petitioner and the order in original dated April 10, 2021.

### Findings & Decision of the Court:

Upon perusal of the record, it appears that apart from **an error with regard to the address of the consignee in the E-Way Bill**, there were no other issues with the said consignment.

The invoice contained the address, the goods matched the description in the invoice and all other materials were intact.

The imposition of tax is only on the basis of a technical error with regard to address of the consignee that was wrongly written in the E-Way Bill. The authorities have not been able to indicate any mens rea on the part of the petitioner for evasion of tax.

In a catena of judgments, it has been held that presence of mens rea for evasion of tax is a sine qua non for imposition of penalty and mere technical error would not lead to imposition of penalty.

Thus, the orders dated September 23, 2023 and April 10, 2021 were quashed and set aside. The amount deposited by the petitioner shall be refunded.

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