

IN THE HIGH COURT OF GUJARAT

AT AHMEDABAD

R/Special Civil Application No. 8003 Of 2019

**KUSH TRADERS
THRU. PROPRIETOR PATEL PRAVINKUMAR
MAGANLAL**

Vs

STATE OF GUJARAT

Harsha Devani & Bhargav D Karia, JJ

Dated: April 26, 2019

Appellant Rep by: Mr D K Puj(3836)

Respondent Rep by: Advance Copy Served To Govt. Pleader/pp(99)

GST - The attention of the court was invited to Notfn 27/2017-Central Tax to point out that the same provides that notwithstanding anything contained in rule 138 of CGST Rules, 2017, no e-way bill is required to be generated where the goods being transported are specified in annexure - The attention of the court was invited to item No.62 of the annexure to point out that fennel and cumin are notified thereunder, and hence, no e-way bill is required to be generated while transporting such goods - It was submitted that despite the aforesaid position, the goods and the conveyance of the petitioner have been detained on the ground that e-way bill has not been tendered and further notice for confiscation under section 130 of CGST Act, 2017 read with other relevant statutory provisions has been issued - Issue Notice returnable on 2nd May, 2019: HC

Appeal disposed of

JUDGEMENT

Per: Harsha Devani:

1. Mr. D.K. Puj, learned advocate for the petitioner has invited the attention of the court to the invoice at Annexure-A to the petition, to point out that the goods that were being transported were jeera and souff. The attention of the court was invited to the Notification No.27/2017-Central Tax dated 30.8.2017 issued by the Central Board of Excise and Customs, to point out that the same provides that notwithstanding anything contained in rule 138 of the Central Goods and Services Tax Rules, 2017, no e-way bill is required to be generated where the goods being transported are specified in the annexure. The attention of the court was invited to item No.62 of the annexure to point out that fennel and cumin are notified thereunder, and hence, no e-way bill is required to be generated while transporting such goods. It was submitted that despite the aforesaid position, the goods and the conveyance of the petitioner have been detained on the ground that e-

way bill has not been tendered and further notice for confiscation under section 130 of the Central Goods and Service Tax Act, 2017 read with other relevant statutory provisions has been issued.

2. Having regard to the submissions advanced by the learned advocate for the petitioner, Issue Notice returnable on 2nd May, 2019.

Direct service is permitted today.