



आयुक्त का कार्यालय
Office of the Commissioner
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय
Central GST, Appeals Ahmedabad Commissionerate
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(क)	फाइल संख्या / File No.	GAPPL/ADC/GSTP/464-465/2023 / 64 - 30
(ख)	अपील आदेश संख्या और दिनांक / Order-In-Appeal No. and Date	AHM-CGST-002-APP-ADC-175-176/2022-23 and 30.03.2023
(ग)	पारित किया गया / Passed By	श्री मिहिर रायका, अपर आयुक्त (अपील) Shri Mihir Rayka, Additional Commissioner (Appeals)
(घ)	जारी करने की दिनांक / Date of issue	30.03.2023
(ङ)	Arising out of Order of Demand of Tax and Levy No. 06/2022-23 dated 05.01.2023 & 09/2022-23 dated 05.01.2023 issued by The Deputy Commissioner (Anti-Evasion), Ahmedabad North Commissionerate	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Parshwanath Treaders, C-401, Siddhi Vinayak Tower, S G Highway, Ahmedabad-380051

(A)	इस आदेश(अपील) से व्यथित कोई व्यक्ति निम्नलिखित तरीके में उपयुक्त प्राधिकारी / प्राधिकरण के समक्ष अपील दायर कर सकता है। Any person aggrieved by this Order-in-Appeal may file an appeal to the appropriate authority in the following way.
(i)	National Bench or Regional Bench of Appellate Tribunal framed under GST Act/CGST Act in the cases where one of the issues involved relates to place of supply as per Section 109(5) of CGST Act, 2017.
(ii)	State Bench or Area Bench of Appellate Tribunal framed under GST Act/CGST Act other than as mentioned in para- (A)(i) above in terms of Section 109(7) of CGST Act, 2017
(iii)	Appeal to the Appellate Tribunal shall be filed as prescribed under Rule 110 of CGST Rules, 2017 and shall be accompanied with a fee of Rs. One Thousand for every Rs. One Lakh of Tax or Input Tax Credit involved or the difference in Tax or Input Tax Credit involved or the amount of fine, fee or penalty determined in the order appealed against, subject to a maximum of Rs. Twenty-Five Thousand.
(B)	Appeal under Section 112(1) of CGST Act, 2017 to Appellate Tribunal shall be filed along with relevant documents either electronically or as may be notified by the Registrar, Appellate Tribunal in FORM GST APL-05, on common portal as prescribed under Rule 110 of CGST Rules, 2017, and shall be accompanied by a copy of the order appealed against within seven days of filing FORM GST APL-05 online.
(i)	Appeal to be filed before Appellate Tribunal under Section 112(8) of the CGST Act, 2017 after paying – (i) Full amount of Tax, Interest, Fine, Fee and Penalty arising from the impugned order, as is admitted/accepted by the appellant; and (ii) A sum equal to twenty five per cent of the remaining amount of Tax in dispute, in addition to the amount paid under Section 107(6) of CGST Act, 2017, arising from the said order, in relation to which the appeal has been filed.
(ii)	The Central Goods & Service Tax (Ninth Removal of Difficulties) Order, 2019 dated 03.12.2019 has provided that the appeal to tribunal can be made within three months from the date of communication of Order or date on which the President or the State President, as the case may be, of the Appellate Tribunal enters office, whichever is later.
(C)	उच्च अपीलीय प्राधिकारी को अपील दाखिल करने से संबंधित व्यापक, विस्तृत और नवीनतम प्रावधानों के लिए, अपीलार्थी विभागीय वेबसाइट www.cbic.gov.in को देख सकते हैं। For elaborate, detailed and latest provisions relating to filing of appeal to the appellate authority, the appellant may refer to the website www.cbic.gov.in .



ORDER-IN-APPEAL**BRIEF FACTS OF THE CASE:**

M/s. Parshwanath Treaders [GSTIN : 24AAGPJ4856K1ZH], C-401, Siddhi Vinayak Tower, S G Highway, Ahmedabad : 380 051 having registered Additional Place of business situated at : 47-Shankheshwar Industrial Estate, Tajpur Road, Changodar, Ahmedabad : 382 213 (herein after referred to as the "appellant") have filed the appeal against the Order of Demand of Tax and Levy No. 06/2022-23 dated 05.01.2023 & 09/2022-23 dated 05.01.2023 (hereinafter referred to as the "impugned order(s)") passed by the Deputy Commissioner (Anti-Evasion), CGST & C.Ex., Ahmedabad North Commissionerate (hereinafter referred to as the "adjudicating authority") for amount of Rs. 13,14,976/- (Rs. 6,57,488/- in each order) (hereinafter referred to as the "respondent") on account of incorrect place of dispatch has been mentioned in E-way bill(s) and invoice(s).

2. Brief facts of the case in the appeal is that the appellant registered under GSTIN - 24AAGPJ4856K1ZH and is engaged in the business of trading of MAHAK Silver Pan Masala and M1 Zarda. They used to purchase in bulk from the manufacturing unit of Mahak Silver which is situated at Hall No. 1, Survery No. 487, Tajpur Road, Behind Sushma Namkeen, Changodar, Ahmedabad. They used to store this materials at their registered godown i.e Additional Place of business situated at Shed No. 47, Shakheshwar Estate, Tajpur, Changodar, Ahmedabad : 382 210. On 17.11.2022 at 5.50 AM, the Anti Evasion Team, Ahmedabad North Commissionerate, intercepted the conveyances bearing No. (i) GJ-38-T-9208 & (ii) GJ-01-JT-4029 at Tajpur Road, Changodar, Ahmedabad and found discrepancy in E-way bill(s) and Invoice(s). The details are as under:

I. E-Way Bill Details : TABLE-A: (Order-in-Original No. 06/2022-23,dt 5.1.2023)

Sr. No	E-Way Bill No & date	Address		Product Name	Value of goods (in Rs.)
		From	To		
1	621487686062, 16.11.2022 at 0.18 AM valid upto 18-11.2022 at 11.59 PM. (Conveyance No.GJ-38-T-9208)	C-401, Siddhi Vinayak Tower, S G Highway, Ahmedabad: 380051 (GST-24AAGPJ4856K1ZH)	Jay Ambe Sales, Ambika Shopping Cener, F108, 1st Floor, Ganj Road, Dhanera, (GST-24CRXPS2423P1ZX)	(1) Mahak Silver Pan Masala -MRP 4/- (10 Bag) (2) M-1 Zarda MRP 75 PAISE (2 Bags)	1,40,000/- 61,800/- 1,61,900/-
2	691487686092, 16.11.2022 at 0.19 AM valid upto 18-11.2022 at 11.59 PM. (Conveyance No.GJ-38-T-9208)	C-401, Siddhi Vinayak Tower, S G Highway, Ahmedabad: 380051 (GST-24AAGPJ4856K1ZH)	Haresh Trading, Shop No.61 633, Block No.1, Ground Floor, Rah (GST-24AXOPP3980D1Z8)	(1) Mahak Silver Pan Masala -MRP 4/- (10 Bag) (2) M-1 Zarda MRP 75 PAISE (2 Bags)	1,40,000/- 61,800/- 1,61,900/-



Invoice details : TABLE-A1: (Order-in-Original No. 06/2022-23,dt 5.1.2023)

Sr No	Invoice No. & Date	Corresponding E-Way Bill No. & Date	Value of goods (In Rs.)	SGST (in Rs.)	CGST (In Rs.)	Cess (in Rs.) + TCS @0.10% on sales	Total amt (In Rs.)
1	PT/2022-23/1317, 16.11.22	621487686062, 16.11.2022	1,61,900	22,666	22,666	1,19,366	3,26,598
2	PT/2022-23/1318, 16.11.22	691487686092, 16.11.2022	1,61,900	22,666	22,666	1,19,366	3,26,598
		TOTAL	3,23,800	45,332	45,332	2,38,732	6,53,196

II. E-Way Bill Details : TABLE-B: (Order-in-Original No. 09/2022-23,dt 5.1.2023)

Sr. No	E-Way Bill No & date	Address		Product Name	Value of goods(in Rs.)
		From	To		
1	691488125619, 17.11.2022 at 0.18 AM valid upto 18-11.2022 at 11.59 PM. (Conveyance No. GJ-01-JT-4029)	C-401, Siddhi Vinayak Tower, S G Highway, Ahmedabad: 380051 (GST-24AAGPJ4856K1ZH)	Shri Harihar Trading, 1118, Nava Bazar, Prantij, Gujarat : 383205 (GST-24AOBPP0631F1ZH)	(1) Panmasala - Silver- MRP 4/- (20 Bag) (2) M1 Zarda MRP 0.75/- (4 Bag)	2,80,000/- 43,800/- 3,23,800/-

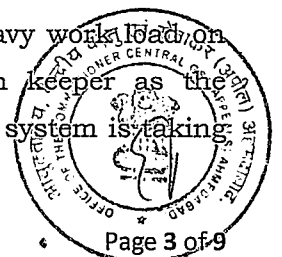
Invoice details : TABLE-B1: (Order-in-Original No. 09/2022-23,dt 5.1.2023)

Sr No	Invoice No. & Date	Corresponding E-Way Bill No. & Date	Value of goods (In Rs.)	SGST (in Rs.)	CGST (In Rs.)	Cess (in Rs.) + TCS on sales	Total amt (In Rs.)
1	T/2022-23/1324, 17.11.22	691488125619, 17.11.2022	3,23,800	45,332	45,332	1,75,733	6,53,197
		TOTAL RS.	3,23,800	45,332	45,332	2,38,733	6,53,197

By not declaring correct place of dispatch in E-way bill(s), the appellant has violated the provisions of Rule 138(1) of the CGST Rules, 2017 and the same were detained by the Anti-Evasion Team and accordingly they were liable to penal action under Section 129(1) of the CGST Act, 2017. In terms of the Rule 138(1) of CGST Rules, 2017 and under Section 129(1) of the CGST Act, 2017, the adjudicating authority has confirmed the demand of penalty of Rs. 6,57,488/- in each impugned demand order (Total penalty of Rs. 13,14,976/-) under Section 129(1)(a) / (b) of the CGST Act, 2017. Further, the appellant has paid total tax Rs. 4,76,160/- (i.e. Rs. 2,38,080/- + Rs. 1,19,040/- + Rs. 1,19,040/-) and paid penalty of Rs. 13,14,976/- (i.e. Rs. 6,57,488/- in each impugned order) for release of goods upon furnishing of a security/ Bank guarantee under Section 129 of the CGST Act, 2017 and being aggrieved with the impugned order(s) the appellant filed present appeal(s) and requested to release Bank guarantee/security as furnished by them.

3. Being aggrieved with the impugned order(s), the appellant preferred present appeal(s) on 31.01.2023, on the following grounds:

- The appellant draw kind attention towards that due to heavy workload on 16.11.2022 bill(s) was/were prepared by their go-down keeper as the accountant was not available, so it is well known fact that system is taking



automatically registered address where GST registration is taken in "Dispatch From Tab" while generation of E-Way bill and there is no check point in system or system is not restricting before generation of E-Way bill regarding recheck of place of dispatch, common clerical error can occurred and same error is done by their go-down keeper forgot to change the place of dispatch which was appear by the E-way bill system. This is mere clerical error and there is no intention of tax evasion because they are covered under E-Invoice System so while filing GSTR-1 data auto populated in the same and that they need to incorporate in GSTR-3B and on that they have to pay applicable GST.

- ii. The adjudicating authority has erred in law and fact while passing the order under section 129 of the CGST Act, 2017 by not considering the mere clerical error while preparing E-way bill and not mentioning proper place of dispatch on E-way bills.
- iii. To provide opportunity of personal hearing.

PERSONAL HEARING :

4. Personal hearing in the matter in the present appeal(s) was held on 14.03.2023 in person. Mr. Kandarp Shah, Chartered Accountant, appeared on behalf of the appellant as "Authorized Representative". During P.H. he said that they have submitted written submission today i.e on 14.03.2023 and they have nothing more to add to their written submission till date.

The appellant submitted written submission on 14.03.2023, wherein they stated that

(1) distance between their registered premises i.e C-401, Siddhi Vinayak Tower, S G Highway, Ahmedabad - 380051 and their registered go-down i.e Tajpur, Shed No. 47-Shankheshwar Industrial Estate, Tajpur, Changodar, Ahmedabad : 382 210 is not more than 7 kms. So, there is no intention of any kind of tax evasion by not mentioning "place of dispatch from" from where the goods are actually dispatched. They further stated that they have already registered their go-down as their additional place in the GST registration Certificate.

(2) They further stated that as per the GST Act, they fall in E-Invoice System in which once they prepare E-Invoice, it directly populates in GSTR-1 and there is no option to amend the same after 24 hours. So, they have to take it GSTR-1 and also have to pay tax in GSTR-3B which they have already done, and submitted copy of GSTR-1 and GSTR-3B for the month of November 2022. As they have already paid due tax and also while movement of goods conveyance was with all proper documents, so penalty imposed in the impugned order is not proper and required to be deleted.



DISCUSSION AND FINDINGS:

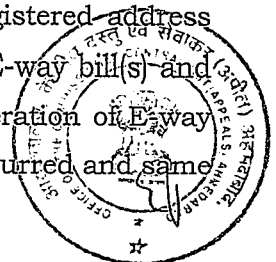
5. I have gone through the facts of the case, written submissions made by the 'appellant' alongwith appeal memorandum and documents available on record. In the present issue, the adjudicating authority and the appellant do not dispute about the tax. I find that the main issue to be decided in the instant case(s) is whether the penalty under impugned order(s) imposed by the Adjudicating Authority are in conformity with Section 129 of CGST Act, 2017 read with Rule 138(1) of CGST Rules 2017 is/are legal and proper /appropriate or otherwise.

6. I find that the impugned order(s) have been passed by the adjudicating authority on 5.01.2023 and communicated to the appellant on the same day. The appellant filed present appeal(s) on 31st January, 2023 i.e within three months time limit, and accordingly the present appeal(s) is/are filed within the time limit as prescribed under Section 107(1) of the CGST Act, 2017, hence same are considered filed within time limit.

6 (i) I find that in the present appeal(s) the appellant in the grounds of appeal has mainly stated that the Adjudicating Authority has not passed the impugned order in conformity with Sec. 129(1) of CGST Act, 2017 read with Rule 138(1) of the CGST Rules, 2017. I find that the appellant and adjudicating authority have not disputed about the tax payable on the goods.

6 (ii) As regards to the appellant's submission that the impugned order is passed on the basis of without considering that mere clerical error while preparing E-way bill(s) and not mentioning correct/ proper place of dispatch. I find from the available documents on record and written submissions made by the appellant, that the appellant have been provided GSTIN registration on 21/09/2022 by the department on their principal place of business i.e C-401, Siddhi Vinayak Tower, S G Highway, Ahmedabad : 380 051 along-with Additional place(s) of Business i.e Tajpur, 47,1, Shankheshwar Industrial Estate, Tajpur, Changodar, Ahmedabad : 382 210. I also find from the GSTR-1 and GSTR-3B filed by the appellant for the month of November-2022 that the appellant have paid their GST liability towards the invoices viz. Nos. (i) PT/2022-23/1317, 16.11.2022 (ii) PT/2022-23/1318, 16.11.2022 and (iii) PT/2022-23/1324, 17.11.2022 issued to M/s Jay Ambe Sales-Dhanera, M/s. Haresh Trading -Rah and M/s. Shri Harihar Trading - Prantij, respectively, as mentioned in the Table-A1 and Table-B1 above.

7. Further, I find that the appellant have stated in the statement of the facts that due to heavy work load on 16/11/2022, bill /invoices were prepared by their go-down keeper as the accountant was not available and system is taking automatically registered address where GST registration is taken in dispatch from tab while generation of E-way bill(s) and there is no check point in system or system is not restricting before generation of E-way bill(s) regarding re-check of place of dispatch, common clerical error can occurred and same



error is made by their go-down keeper who forgot to change the place of dispatch which was appeared in the E-Way bill system.

7.1 In the present case, the appellant's accountant was not available due to heavy work load and their go-down keeper has made these invoices but forgot to check the "place of dispatch from" which was taken by default by system. The appellant should well aware that their products are very sensitive in nature and attracting high GST & Cess, so in the circumstances due diligence is required to take before generating E-invoice(s) before dispatch by the appellant. GST Act and Rules are cannot be treated as new for them as the ACT and Rules of GST have been introduced since 01.07.2017. I refer to the Section 129 (1) of CGST Act, 2017 and Rule 138 (1) of the CGST Rules, 2017, which are reproduced hereunder :

"Rule 138: Information to be furnished prior to commencement of movement of goods and generation of e-way bill

(1) Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees –

- (i) In relation to a supply; or
- (ii) For reasons other than supply; or
- (iii) Due to inward supply from an unregistered person,

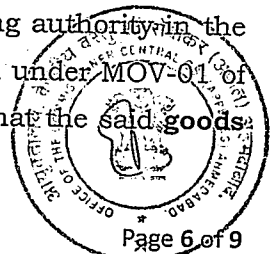
Shall, before commencement of such movement, furnish information relating to the said goods as specified in Part A of FORM GST EWB-01, electronically on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal;

PROVIDED that the transporter, on an authorization received from the registered person, may furnish information in Part A of FORM GST EWB-01, electronically, on the common portal alongwith such other information as may be required on the common portal and a unique number will be generated on the said portal:"

"Section 129: Detention, seizure and release of goods and conveyances in transit-

- (1) Notwithstanding anything contained in this Act, where any person transports any goods or stores any goods while they are in transit in contravention of the provisions of this Act or the rules made thereunder, all such goods and conveyance uses as a means of transport for carrying the said goods and documents relating to such goods and conveyance shall be liable to detention or seizure."

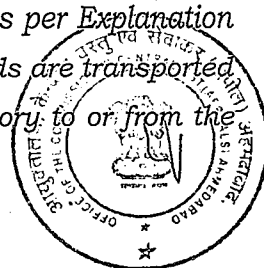
As per the Rule 138(1) of the CGST Rules, 2017, the appellant, before commencement of movement of goods from their additional place of business to the destination place, should furnish information relating to the goods in movement as specified in Part A of FORM GST EWB-01, instead of correct "Place of dispatch from" the appellant mentioned their registered office premises as "Place of dispatch from". The adjudicating authority in the impugned order stated that in the statement dated 17.11.2022 recorded under MOV-01 of Shri Ramesh S Bharvad, Driver of conveyance, wherein he has stated that the said goods



have been loaded from "Mahak Silver Factory" situated at "Tajpur Road, Sushma Namkin, Changodar" not from appellant's additional place of business i.e 47,1, Shankheshwar Industrial Estate, Tajpur Road, Changodar, Ahmedabad : 382 210, as contended by the appellant in their appeal memorandum. Further, I find that the appellant in their reply letter dated 25.11.2022 addressed to the Deputy Commissioner, CGST North, Ahmedabad, submitted that they are dealing in business of trading of Mahak Silver Pan Masala and M1 Zarda. They used to purchase in bulk from the manufacturing unit of the Mahak Silver which is situated at Hall No. 1, Survey No. 487, **Tajpur Road, Behind Sushma Namkeen, Changodar, Ahmedabad**". So, from the statement of Shri Ramesh S Bhaward, Driver dated 17.11.2022 who was intercepted with conveyance(s) of subject goods and reply of the appellant, it transpires that the subject goods were loaded from Mahak Silver Factory and not from appellant's additional place of business i.e 47,1, Shankheshwar Industrial Estate, Tajpur Road, Changodar, Ahmedabad : 382 210, so it cannot be considered as clerical mistake. I also find that the appellant has not provided or submitted any information or any documents to the department that when they have procured the subject goods from the manufacturer of Mahak Silver Pan Masala and M1 Zarda and kept in their additional place of business situated at 47,1, Shankheshwar Industrial Estate, Tajpur Road, Changodar, Ahmedabad : 382 210. This acts of omission leads to the contravention of provisions of Rule 138(1) of CGST Rules, 2017 as alleged by the adjudicating authority in the impugned order. I also find that the appellant has not submitted any documentary evidences or any cogent reasons for such acts of omission or occurring such clerical mistake.

7.2 I further find that the appellant is fall under E-Invoice System, in which once they prepare E-invoice which directly populated in their GSTR-1 and there is no option for them to amend the same after 24 hours. The allegation in the impugned order is about "Dispatch place from" i.e incorrect declaration of place from where the goods dispatched. In this regard, I would like to refer to the para 3 to 5 of the CBIC's Circular No. 64/38/2018-GST dated 14-09-2018:

"3. Section 68 of the CGST Act read with rule 138A of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as 'the CGST Rules') requires that the person in charge of a conveyance carrying any consignment of goods of value exceeding Rs 50,000/- should carry a copy of documents viz., invoice / bill of supply / delivery challan / bill of entry and a valid e-way bill in physical or electronic form for verification. In case such person does not carry the mentioned documents, there is no doubt that a contravention of the provisions of the law takes place and the provisions of section 129 and section 130 of the CGST Act are invocable. Further, it may be noted that the non-furnishing of information in Part B of FORM GST EWB-01 amounts to the e-way bill becoming not a valid document for the movement of goods by road as per Explanation (2) to rule 138(3) of the CGST Rules, except in the case where the goods are transported for a distance of upto fifty kilometers within the State or Union territory to or from the



place of business of the transporter to the place of business of the consignor or the consignee, as the case may be.

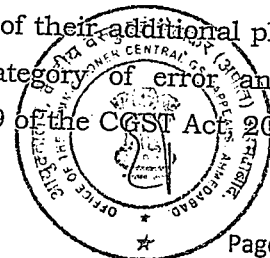
4. Whereas, section 129 of the CGST Act provides for detention and seizure of goods and conveyances and their release on the payment of requisite tax and penalty in cases where such goods are transported in contravention of the provisions of the CGST Act or the rules made thereunder. It has been informed that proceedings under section 129 of the CGST Act are being initiated for every mistake in the documents mentioned in para-3 above. It is clarified that in case a consignment of goods is accompanied by an invoice or any other specified document and not an e-way bill, proceedings under section 129 of the CGST Act may be initiated.

5. Further, in case a consignment of goods is accompanied with an invoice or any other specified document and also an e-way bill, proceedings under section 129 of the CGST Act may not be initiated, inter alia, in the following situations:

- a) Spelling mistakes in the name of the consignor or the consignee but the GSTIN, wherever applicable, is correct;
- b) Error in the pin-code but the address of the consignor and the consignee mentioned is correct, subject to the condition that the error in the PIN code should not have the effect of increasing the validity period of the e-way bill;
- c) Error in the address of the consignee to the extent that the locality and other details of the consignee are correct;
- d) Error in one or two digits of the document number mentioned in the e-way bill;
- e) Error in 4 or 6 digit level of HSN where the first 2 digits of HSN are correct and the rate of tax mentioned is correct;
- f) Error in one or two digits/characters of the vehicle number.

6. In case of the above situations, penalty to the tune of Rs. 500/- each under section 125 of the CGST Act and the respective State GST Act should be imposed (Rs.1000/- under the IGST Act) in FORM GST DRC-07 for every consignment. A record of all such consignments where proceedings under section 129 of the CGST Act have not been invoked in view of the situations listed in paragraph 5 above shall be sent by the proper officer to his controlling officer on a weekly basis."

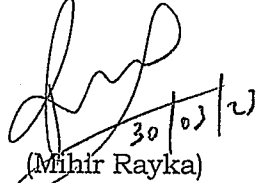
In view of the above, I find that as per the Clause-5 of the Circular No. 64/38/2018-GST dated 14.09.2018 issued by the CBIC, those kind of errors which can be rectifiable may be considered as mistake and on which penalty to the tune of Rs. 500/- each under Section 125 of CGST Act can be imposed. So, I find that in the instant case, the appellant has loaded subject goods from the manufacturer's premises instead of their additional place of business, hence, the present case does not fall in this category of error and the adjudicating authority has rightly imposed penalty under Sec 129 of the CGST Act, 2017.



8. Considering the above facts, the imposition of penalty on account of incorrect "Place of Dispatch from" mentioned in the E-way bill is rightly imposed by the adjudicating authority and I do not find any infirmity in the impugned order. Therefore, I uphold the impugned order(s) passed by the *adjudicating authority* and accordingly, I reject the present appeal(s) of the "Appellant".

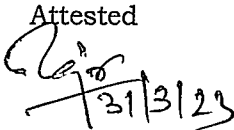
9. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

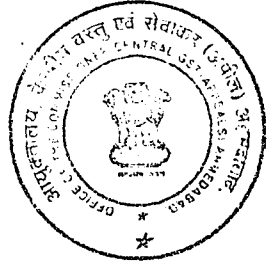
The appeals filed by the *appellant* stands disposed of in above terms.


(Mihir Rayka)

Additional Commissioner (Appeals)
Date: 30.3.2023

Attested


(Tejas J Mistry)
Superintendent,
Central Tax (Appeals), Ahmedabad



By R.P.A.D.

To

M/s. Parshwanath Treaders [GSTIN : 24AAGPJ4856K1ZH],
C-401, Siddhi Vinayak Tower, S G Highway,
Ahmedabad : 380 051

Copy to:

1. The Principal Chief Commissioner of Central Tax, Ahmedabad Zone.
2. The Commissioner, CGST & C. Excise, Appeals, Ahmedabad
3. The Commissioner, Central GST & C.Ex, Ahmedabad North Commissionerate.
4. The Deputy Commissioner (Anti-Evasion), CGST & C.Ex, Ahmedabad North.
5. The Additional Commissioner, Central Tax (System), Ahmedabad North Comm'te.
6. The Superintendent (Systems), CGST Appeals, Ahmedabad, for publication of the OIA on website.
7. ☒ Guard File.
8. P.A. File.

