

S.N.	Case Subject	Case	Held
1.	Goods could not be taken to the destination within the time for reasons beyond the control of the taxpayer	Assistant Commissioner (ST) v. Satyam Shivam Papers (P.) Ltd. [2022] 134 taxmann.com 241 (SC)	Upon our having made these observations, learned counsel for the petitioners has attempted to submit that the questions of law in this case, as regards the operation and effect of Section 129 and violation by the writ petitioner, may be kept open. The submissions sought to be made do not give rise to even a question of fact what to say of a question of law. As noticed hereinabove, on the facts of this case, it has precisely been found that there was no intent on the part of the writ petitioner to evade tax and rather, the goods in question could not be taken to the destination within time for the reasons beyond the control of the writ petitioner. When the undeniable facts, including the traffic blockage due to agitation, are taken into consideration, the State alone remains responsible for not providing smooth passage of traffic
2.	Provisions of Section 126 applicable in case of Goods found to be moved with Expired E-way Bill	Nirmal Kumar Mahaveer Kumar v. Commissioner of CGST [2023] 149 taxmann.com 128 (Delhi)	In the instant case subject goods were intercepted on 29-9-2020 at 3:40 AM, by which time the e-way bill had expired. The High Court observed that the order was passed on the same date on which SCN was issued i.e., 30-9-2020. Therefore, matter was remanded to take a fresh decision in the matter, after giving the petitioner due opportunity to produce relevant material/evidence to establish its case, that the delay in transporting the goods to their destination was on account of genuine reasons. It was further directed by the High Court to the Proper Officer that while carrying out this exercise, the concerned officer will also bear in mind, the provisions of section 126, which inter alia adverts to omission or mistake in documentation which is easily rectifiable.
3.	Transporters are mandated not to transport goods basis expired E-Way Bills	C. Ranganathan v. Commissioner of Commercial Tax [2022] 139 taxmann.com 215 (Madras)	The petitioners are in the business of transportation of goods. They have to be careful and cautious while transporting goods. They cannot allow the employer who employs them for transportation of the goods to evade tax. If the goods are being removed in the clandestine manner on the strength either expired e-way bills or forged/fabricated invoice, the petitioners are not expected to transport the goods. At the same time, no useful purpose will be served by allowing the vehicles to be detained any longer as the vehicles will lose their intrinsic value. There is also no evidence to suggest that the respective petitioners conspired with the said M/s. Prime Gold International Private Limited to facilitate evasion of tax
4.	Goods unloaded after validity period although vehicle reached the destination within the prescribed time	State of Karnataka v. Hemanth Motors [2021] 133 taxmann.com 323 (Karnataka)	It was argued by the Department that unloading was not done until 5.00 p.m. on the next day and therefore, the goods cannot be transported without seeking extension of validity period of E-way bill. It was further contended that E-way bill for all practical purposes had expired on the midnight of 1-1-2019 and therefore, it was incumbent upon taxpayer to seek extension of validity of said E-way Bill as provided under the proviso to rule 138(10). The High Court observed that the Single Judge in his order has clearly stated that the conveyance had reached the destination on 1-1-2019 at 11.00 p.m. which was well within the prescribed validity period under the E-way bill. The contention of the authorities that the consignment was being delivered on 2-1-2019 and therefore, the goods cannot be transported cannot be acceded to. The materials on record clearly indicate that the action by the authorities was taken at the destination and not during transit and therefore, an inference has to drawn that the conveyance had reached the destination well within the subsistence of the valid period stipulated under the E-way bill. Thus, the High Court declined to interfere with the order of the learned Single Judge-
5.	No Penalty on movement with Expired E-way Bill, if intent to evade absent	Balaji Steel Rolling Mills Ltd. v. State of Tripura [2023] 147 taxmann.com 417 (TRIPURA)	'E-Way bills' were generated on 02-02-2020 which were valid upto 15-2-2020. But owing to some unforeseen circumstances, the movement of the said vehicles was delayed. The said vehicles reached Churaibari on 17-2-2020. Claiming 'e-Way bills' have expired, GST authorities imposed duty with penalty. High Court allowed the petition holding that 'e-Way bills' had expired during the transit and the petitioner was not able to ask for its renewal to the competent authority when vehicle entered into the territory of the State of Tripura. In view of the said fact, order dated 6-4-2021 passed by the Appellate Authority was held not to be proper and was to be set aside
6.	Intent to Evade required to be established in case of expiry of E-way Bill due to circumstances beyond the control of the Taxpayer	NE Equipment Solutions Pvt. Ltd. v. State of Tripura [2022] 138 taxmann.com 96 (TRIPURA)	The High Court observed that vehicle arrived at Churaibari check post carrying proper e-way bill and within the validity period of the e-way bill and the validity expired on account of unforeseen and unexpected delay in crossing the check post. The issue was cleared in the process, however, took more than 24 hours and in the meantime, the validity of the e-way bill expired. Though petitioner generated a new e-way bill, the GST department of the State was not prepared to accept it. High Court held that allowing the department to detain the machinery would be wholly impermissible. The fault of the petitioner if at all was rather technical. The tax authorities must make a clear distinction between deliberate tax evasion and technical or minor defects which manifest no intention to evade tax. When IGST liability has been fully discharged, no intention can be attributed on part of the petitioner to evade tax. High Court thus allowed the machinery to be released upon undertaking being filed by petitioner that subject to appeal and further right to challenge, if liability is crystallized, he would discharge the same
7.	Movement of Goods with Expired E-way Bill falls within Section 122(1)(xiv) and leviable with a penalty of Rs 10000	Sri Gopikrishna Infrastructure (P.) Ltd. v. State of Tripura [2021] 125 taxmann.com 291 (TRIPURA)	The competent authority detained goods of assessee under transport on plea that vehicle was carrying expired e-way bill and imposed a tax of Rs. 3.56 lacs and penalty of Rs. 3.56 lacs (equivalent to tax payable) upon it. The High Court held that the breach falls within the ambit of section 122(xiv) of the CGST Act and as such the petitioner is excisable to the penalty. The High Court further observed that so far the penalty for an amount equivalent to tax is concerned those are for the incidents when the tax is sought to be evaded or not deducted under section 51 etc and as such we are of the firm view that the Superintendent of State Tax has exceeded his jurisdiction while imposing the penalty. As there is no dispute about the tax, we will not lay our hands on that aspect. The High Court set aside the order of penalty and directed the petitioner to pay the sum of Rs. 10,000/- as penalty for the breach which is covered under section 122(xiv) of the CGST Act