

S.N.	Subject	Case	Held
1.	Difference In Quantity	<b>Raghav Metals v. State of Haryana [2022] 141 taxmann.com 179 (Punjab &amp; Haryana)</b>	<b>Authority had pointed</b> out that on physical verification that the actual quantity and the quantity shown in Invoice and e-way bill were different. Actual quantity was found to be 90 kgs. 700 gms. more than what has been found as per Invoice. It was observed by the High Court that from perusal of the e-Invoice, quantity of consigned goods was shown to be 10430.7 kilograms. An amount of Rs. 1276717.68/- has been paid as tax on the consignment whereas as per the State, it was 10520 kilograms. The said difference in weight was less than 1%. As per State, the alleged evasion shall not be more than Rs. 11000/-. <b>The Court held</b> that it cannot be said that petitioner had any intent to evade tax or mismatch in the quantities is of such nature which shall entail proceedings under section 129 of the Act. A person, who has already paid a tax of Rs. 1276717.68/- on a consignment cannot be said to have an intent to evade tax amounting to Rs. 11000/-. Thus, petition was allowed treating that the mismatch cannot be termed as contravention of the provisions of the Act.
2.	Difference in Name of Recipient	<b>State of Madhya Pradesh v. Robbins Tunnelling and Trenchless Technology (India) (P.) Ltd. [2021] 133 taxmann.com 165 (SC)</b>	<b>SLP filed against</b> the order of the High Court was dismissed wherein assessee imported goods from USA and its clearing agent, while sending goods from Customs Station to assessee's place of business, entered erroneous name and address of recipient in e-way bill. High Court in its decision in <b>Robbins Tunnelling and Trenchless Technology (India) (P.) Ltd. v. State of M.P [2021] 133 taxmann.com 164 (Madhya Pradesh)</b> held that in the instant case, department was not justified in rejecting the appeal of the petitioner on the ground that the mistake committed while generating the E-way bill, was not a clerical error or a small mistake. High Court had directed the department to consider the case of the petitioner for imposition of a minor penalty, treating it to be a clerical mistake, as per Circular, dated 14-9-2018 No. CBEC/20/16/03/2017-GST issued by the Ministry of Finance-
3	Name of the Recipient and Supplier Swapped	<b>Satguru Impex v. State of Tripura [2022] 141 taxmann.com 116 (TRIPURA)</b>	<b>The Court observed</b> that there was an apparent mistake in the original E-way bill, i.e. the name of the seller and the buyer had been erroneously swapped and, therefore, the Revenue was justified in not allowing the vehicle to enter into the State. However, once the corrected E-way bill was produced and the apparent error having been corrected and there was no dispute that the parties were genuine and nor was there any dispute that the original E-way bill contained an error, it was held that there was no justification in either initiating the present proceedings against the petitioner or in continuing with the seizure of the vehicle along with goods.
4	Entering the name of the recipient as the name of the supplier is a minor mistake covered by Circular Dated 14-09-2018	<b>Create Consults v. State of Madhya Pradesh [2022] 141 taxmann.com 526 (Madhya Pradesh)</b>	<b>The description of</b> generator of e-way bill was wrongly mentioned and it was generated in the name of petitioner and, resultantly, all the orders impugned were passed while treating the present petitioner to be dispatcher of the goods and the statutory liability was fastened upon the petitioner by way of the order of imposition of tax as well as penalty. <b>The Court was</b> in fully agreement with the order passed by the co-ordinate bench and thus, since the facts of the present case were identical to the cases decided by the co-ordinate bench, as the courier receipt/invoice and e-way bill, pertains to same transaction but the generation of e-way bill is in incorrect name. The Court held that the mistake appeared to be a bonafide mistake inasmuch as the detail of vehicle, dispatch date is same and in the case in hand, e-way bill was generated wrongly in the name of petitioner on account of some clerical or typographical error, therefore, in the light of order passed by the co-ordinate bench. It was further directed that respondents will be at liberty to consider the case of petitioner for imposition of a minor penalty while treating the mistake in question to be a clerical mistake as per circular dated 14-9-2018 bearing no. CBEC/20/16/03/2017-GST.
5	Error in mentioning consignee as unregistered person in E-way Bill	<b>ABCO Trades (P.) Ltd. v. Assistant State Tax Officer [2020] 120 taxmann.com 180 (Kerala)</b>	<b>Although e-way bill</b> showed the consignee as an unregistered person, the invoice that accompanied the transportation clearly referred to the GSTIN of the consignee and hence, the mere mention of the consignee as an unregistered person in the e-way bill cannot be of any significance. Secondly, it is stated that the mention of the tax applicable in the delivery challan was by mistake for it is evident that when the goods are stock transferred and not sold, there need not be a payment of tax at all. <b>The Court</b> observed that the reasons for detaining the consignment were not sufficient to attract the provisions of section 129 of the GST Act. The detention in the instant case cannot, therefore, be seen as justified.
6.	Error in mentioning date although not specifically covered by Circular Dated 14-09-2018 but held to be insignificant as no intent to evade	<b>Greenlights Power Solutions v. State Tax Officer [2022] 140 taxmann.com 295 (Kerala)</b>	<b>In the instant</b> case, it was only on the date of invoice which is shown as 3-2-2021 while that shown in the e-way bill was 2-3-2021. <b>The Court observed</b> that a reading of the Circular Dated 14 <sup>th</sup> September 2018 revealed that purpose of issuing such a Circular was to mitigate the hardships being caused to taxpayers for minor discrepancies, which had no bearing on the liability to tax or on the nature of goods being transported. The circular is statutory in nature and is binding on the Tax Officers. Thus, minor discrepancies cannot be penalized contrary to the mode and procedure contemplated under the Circular. However, Circular referred to only six instances of minor discrepancies. Strictly speaking, the present situation is not covered by the six instances mentioned in the Circular. However, the analysis of the six instances reveals those discrepancies which have no bearing on tax liability and are caused on account of bona fide mistakes like typographical errors, or otherwise are regarded as minor discrepancies. In fact, the situation in the present case can be even brought under the broader umbrage of clause (d) of para 5 of the Circular. Thus, error noticed was held to be insignificant and not of any consequence for invoking the power conferred under section 129 of the Act to impose tax and penalty. <b>Cases Referred</b> -R.K. Motors v. State Tax Officer [2019] 102 taxmann.com 337/72 GST 501 (Mad.)