HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

VATAP-50-2020 (O&M)
Date of decision:21.02.2023

State of Punjab and others ....Appellants

V/s.

M/s. Accurate Steel Tubes, District Ludhiana ....Respondents

CORAM: HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE MANISHA BATRA

Present: Mr. Saurabh Kapoor, Addl.A.G., Punjab.

Mr. Akashdeep Miglani, Advocate for the respondent.

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Ritu Bahri, J. (Oral).

The State of Punjab has come up in appeal seeking quashing of order dated 25.07.2019 (Annexure A-1) whereby the Punjab Vat Tribunal has allowed the appeal of the respondent and the order of imposition of penalty dated 23.05.2014 (Annexure A-3) and order dated 15.10.2018 (Annexure A-2) were held illegal and set aside.

A perusal of the order dated 25.07.2019 (Annexure A-1) shows that on 12.05.2014 when the vehicle No. HR 55G 1564 was checked, the driver of the vehicle had produced following documents:-

1. Invoice No. 36 dated 12.05.2014 issued by M/s. Accurate Steel Tube, Village Alour, Khanna in favour of M/s. Kalkaji Enterprises, Siliguri (West Bengal) for Rs.4,55,262/-.
2. Goods Receipt No. 177 dated 12.05.2014 of M/s. Patiala Gobindgarh Roadways from Khanna to Delhi.

However, the driver did not generate or produce E-ICC as required under Rule 64-B of the Act. Hence, the goods were detained for verification and the penalty of Rs.2,27,000/- under Section 51(7)(c) of the Act had been imposed vide order dated 23.05.2014 passed by A.E.T.C., Mobile Wing, Chandigarh (Annexure A-3) and the said order was confirmed by DETC (Admn.,) Ludhiana vide order dated 15.10.2018 (Annexure A-2). The stand of the respondent was that on account of internet problem, E-ICC forms could not be generated but the goods were declared.

The Tribunal has rightly allowed the appeal by observing that merely because the driver had failed to produce E-ICC forms with respect to specified goods being transported from one State to another, it will not be sufficient to impose penalty and since the driver was carrying invoices and GRs, there was no case to impose penalty upon the respondent.

Appeal is dismissed.

Pending application also stands dismissed.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

21.02.2023
Divyanshi

Whether speaking/reasoned: **Yes/No**
Whether reportable: **Yes/No**