



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 6TH DAY OF NOVEMBER, 2025

BEFORE

THE HON'BLE MR. JUSTICE S.R.KRISHNA KUMAR

WRIT PETITION NO.6336 OF 2022 (T-RES)

BETWEEN:

M/S KASTURI UDYOG,
D.No.4-77/5 ISHWARKATTE
(SRI.RAMAKRISHNA OIL MILLS)
MOODUPERAR BOLOOR,
MANGALORE – 574 166
GSTIN-29AZPP0563IZU
REP. BY ITS PROPRIETOR CONCERN,
KASTURI PRABOOH PAI

...PETITIONER

(BY SMT. VANAJA M.R., ADVOCATE)

AND:

1. COMMERCIAL TAX OFFICER
OFFICE OF THE ASST.COMMISSIONER
OF COMMERCIAL TAXES,
ANANTHARAGANGE ROAD,
(ENFORCEMENT-1)
KOLAR – 563 101.

2. JOINT COMMISSIONER OF COMMERCIAL TAXES
(APPEALS), MANGALORE DIVISION,
MANGALORE – 575 001.

...RESPONDENTS

(BY SRI. K. HEMA KUMAR, AGA)

THIS W.P. IS FILED UNDER ARTICLES 226 & 227 OF THE
CONSTITUTION OF INDIA PRAYING TO QUASH THE ORDER
PASSED BY THE 2ND RESPONDENT IN APPEAL NO./GST/AP/14/2021
DATED 23.11.2021 DATED 23.11.2021 ANNEXURE-N CONFIRMING
THE ORDERS PASSED BY THE 1ST RESPONDENT DATED
07.04.2021 (ANNEXURE-G) AND ETC.

Digitally signed
by CHANDANA
B M
Location: High
Court of
Karnataka



THIS PETITION, COMING ON FOR *ORDERS*, THIS DAY,
ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE S.R.KRISHNA KUMAR

ORAL ORDER

In this petition, petitioner seeks the following reliefs:

- “(a) *Issue a writ of certiorari or orders or direction in the nature of certiorari quashing the order passed by the 2nd Respondent in Appeal No./GST/AP/14/2021 dated 23.11.2021 at Annexure-N confirming the orders passed by the 1st Respondent dated 07.04.2021 (Annexure-G)*
- (b) *Issue a writ of mandamus directing the 1st and 2nd respondents to cancel the orders by them and further direct them to refund the sum of Rs.3,08,064/- being the penalty collected to the petitioner with interest.*

OR

- (c) *Pass any other order or directions as the case may this Hon'ble High Court deemed fit under the circumstances.*
- (d) *Allow the writ petition with cost.”*

2. Heard learned counsel for the petitioner and learned AGA for the respondents and perused the material on record.



3. A perusal of the material on record will indicate that the petitioner / consigner purchased the subject goods vide Tax invoice, E-way bill and Stock Transfer Memo all dated 04.04.2021 and entrusted the subject goods to a transporter to transport the same in Vehicle bearing Reg.No.KA-19 AB-1413 from Mangalore to Kolar. It is contended that due to oversight and inadvertence, the registration number of the subject vehicle was mentioned as KA-19 A-1413 instead of KA-19 AB-1413 by omitting the letter 'B' in the documents and discrepancy in the HSN code and by describing the subject goods as '*light blaze oil*' instead of '*cashew nut shell oil*', which was purely a clerical error and a bonafide mistake contained in the documents.

4. On 04.04.2021 at about 06.15 P.M., the 1st respondent intercepted the vehicle and inspected the same and recorded the statement of the driver, pursuant to which, physical verification of the conveyance and goods were conducted, resulting in issuance of notice under Section 129(3) of the KGST Act by the 1st respondent, who detained the conveyance and goods.



5. The petitioner filed his objections *inter alia* disputing the allegations made by the 1st respondent, in pursuance of which, the impugned penalty order dated 07.04.2021 was passed by the 1st respondent against the petitioner, who made payment and filed an appeal before the 2nd respondent – Appellate Authority, who dismissed the appeal by passing the impugned order dated 23.11.2021, aggrieved by which, the petitioner is before this Court by way of the present petition.

6. Per contra, learned AGA for the respondents submits that there is no merit in the petition and that the same is liable to be dismissed.

7. Before advertng to the rival contentions, it would be necessary to extract the Circular dated 14.09.2018 issued by the respondents, which reads as under:-

Circular No. 64/38/2018-GST

***CBEC/2016/03/2017-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing***

New Delhi, Dated the 14th September, 2018



To,

The Principal Chief Commissioners / Chief Commissioners / Principal Commissioners / Commissioners of Central Tax (All)/The Principal Directors General / Directors General (All)

Madam/Sir,

Subject: Modification of the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances, as clarified in Circular Nos. 41/15/2018-GST dated 13.04.2018 and 49/23/2018-GST dated 21.06.2018 – regarding

Kind attention is invited to Circular No. 41/15/2018-GST dated 13th April, 2018 as amended by Circular No. 49/23/2018-GST dated 21st June, 2018 vide which the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances was specified.

2. Various representations have been received regarding imposition of penalty in case of minor discrepancies in the details mentioned in the e-way bill although there are no major lapses in the invoices accompanying the goods in movement. The matter has been examined. In order to clarify this issue and to ensure uniformity in the implementation of the provisions of the law across the field formations, the Board, in exercise of its powers conferred under section 168 of the Central Goods



and Services Tax Act, 2017 (hereinafter referred to as 'the CGST Act') hereby clarifies the said issue hereunder.

*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 kilometres 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.*

7. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the Board. Hindi version would follow.”

8. As can be seen from the aforesaid Circular, minor discrepancies in the documents have been directed to be considered for imposition of general penalty under Section 125 of the CGST / KGST Act and the authorities have been directed not to impose penalty under Section 129 of the CGST / KGST Act. The said Circular was considered by this Court in the case of ***M/s Hysum Steel vs. The Joint Commissioner of Commercial Taxes (Appeals) in W.P. No. 8775/2024 dated 05.11.2025*** wherein it is held as under:



"2. Heard learned counsel for the petitioner and learned AGA for the respondents and perused the material on record.

3. A perusal of the material on record will indicate that the petitioner /consigner purchased the subject goods from M/S.VRKP Sponge and Power Plant LLP, Bellary, who raised Tax invoice, E-invoice and e-way bill dated 29.01.2023 and entrusted the subject goods to a transporter to transport the same in vehicle No.KA-20 AB-4986 from Bellary to the premises of the petitioner at No.48, Kannur, Mangalore. The subject goods were loaded on to the vehicle on 29.01.2023 and left for its destination at Kannur, Mangalore, duly accompanied by Tax invoice, E-invoice, e-way bill and other documents. It is contended that the driver of the vehicle inadvertently and without any malafide intention missed the route and drove the subject vehicle and goods to Moodabidire on 31.01.2023, when he stopped by the roadside for the purpose of having refreshments, at that time, the 2nd respondent intercepted the vehicle and inspected the same and recorded the statement of the driver by issuing Form-GST MOV-01 dated 31.01.2023, pursuant to which, physical verification of the conveyance and goods were conducted, resulting in issuance of notice under Section 129(3) of the KGST Act by the 2nd respondent, who detained the conveyance and goods.

4. The petitioner filed his objections dated 01.02.2023 interalia disputing the allegations made by the respondents that there was a deviation in the route by the vehicle and goods, in pursuance of which, the impugned



penalty order dated 01.02.2023 was passed by the 2nd respondent against the petitioner who made payment and filed an appeal before the 1st respondent – appellate authority who dismissed the appeal by passing the impugned order dated 22.12.2023, aggrieved by which, petitioner is before this Court by way of the present petition placing reliance upon the Circular No.64/38/2018 – GST dated 14.09.2018 issued by the respondents in relation to procedure for interception of conveyances for inspection of goods in movement, detention, release and confiscation of such goods and conveyances etc., as well as the following judgments;

(i) The Joint Commissioner of Commercial Tax vs. M/s.Transways India Transport – W.A.No.854/2022 dated 24.06.2024;

(ii) Kamalesh Steels vs. Deputy State Tax Officer – (2021) 123 taxmann.com 375 (Telengana);

(iii) R.K.Motors vs. State Tax Officer – (2019) 102 taxmann.com 337 (Madras).

5. *Per contra, learned AGA for the respondents submits that there is no merit in the petition and that the same is liable to be dismissed.*

6. *Before adverting to the rival contentions, it would be necessary to extract the aforesaid Circular dated 14.09.2018, which reads as under:-*

Circular No. 64/38/2018-GST

***CBEC/2016/03/2017-GST
Government of India
Ministry of Finance
Department of Revenue***



**Central Board of Indirect Taxes and Customs
GST Policy Wing**

New Delhi, Dated the 14th September, 2018

To,

The Principal Chief Commissioners / Chief Commissioners / Principal Commissioners / Commissioners of Central Tax (All)/The Principal Directors General / Directors General (All)

Madam/Sir,

Subject: Modification of the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances, as clarified in Circular Nos. 41/15/2018-GST dated 13.04.2018 and 49/23/2018-GST dated 21.06.2018 – regarding

Kind attention is invited to Circular No. 41/15/2018-GST dated 13th April, 2018 as amended by Circular No. 49/23/2018-GST dated 21st June, 2018 vide which the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances was specified.

2. Various representations have been received regarding imposition of penalty in case of minor discrepancies in the details mentioned in the e-way bill although there are no major lapses in the invoices accompanying the goods in movement. The matter has been examined. In order to clarify this issue and to ensure uniformity in the implementation of the provisions of the law across the field formations, the Board, in exercise of its powers conferred under section 168 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as 'the CGST Act') hereby clarifies the said issue hereunder.

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 kilometres 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.

7. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the Board. Hindi version would follow."

7. As can be seen from the aforesaid Circular, minor discrepancies in the documents have been directed to be considered for imposition of general penalty under Section 125 of the CGST / KGST Act and the authorities have been directed not to impose penalty under Section 129 of the CGST / KGST Act. Further, the Division Bench of this Court in **Transways case supra**, held as under:-

5. Having heard the learned counsel for the parties and having perused the Appeal papers, we decline indulgence in the matter for the following reasons:

(a) In shaping medieval English law in 1215 AD, the Magna Carta articulated travel rights for personal liberties and unfettered commerce in assuring "merchants are ... safe and secure in ... traveling in England." Blackstone's 1795 Commentaries on the Laws of England identified freedom of movement as a natural liberty inherent by birth. This personal liberty consists in the power of locomotion, of changing



situation, or removing one's person to whatsoever place one's own inclination may direct, unless by due course of law." He defined it as a "strictly natural" right. In 1770, Thomas Jefferson argued that freedom of movement is a personal liberty by birth. "Under the law of nature, all men are born free, everyone comes into the world with a right to his own person, which includes the liberty of moving and using it at his own will. This is what is called a personal liberty." In 1871, Charles Darwin offered an explanation in his book 'The Descent of Man': "... Hominids needed to walk on two legs to free up their hands... they were habitually used for locomotion." It is relevant to see what Erwan Le Corre, a French author opines: "To the beings, movement is not a chore, not a temporary punishment for being physically lazy and out of shape, not an optional activity just for better looks".

(b) Right to movement whether by foot, cart, boat, aircraft or on a horseback, is constitutionally guaranteed to the citizens as a Fundamental Right under Article 19(1)(d) and ordinarily that avails to the merchants too when they carry goods for trade. Production of goods but not distributing them would not serve interest of the community, is the underlying principle of Article 301 of the Constitution which reads as under:

"301. Freedom of trade, commerce and intercourse: Subject to the other provisions of this Part, trade, commerce and intercourse throughout the territory of India shall be free."

Even this freedom implies right to movement. Of course, the said guarantee in this regard is not absolute; law can regulate it & restrict too. Scope of right to movement is not the same always; it is variable depending upon the circumstances & conditions. For example, right to move becomes restrictive when a person moves with a firearm or when he uses vehicle for movement. It is because, the firearm & the vehicle are regulated by law in certain aspects and that affects the scope of right to movement otherwise vastly availing to citizens. That is how Article 19(5) i.e., restriction by law is conceived. Thus, a trader cannot claim unfettered right of movement whilst carrying goods that are regulated by law. However, in the absence of such law being shown, fetter cannot be imposed.



(c) This case involves also the fundamental right to trade & business guaranteed u/a 19(1)(g) read with Article 301 of the Constitution. Therefore, it will have elements of right to movement, as well. It is open to a trader to take goods to the destination point in whichever route he opts, unless the law otherwise requires, destination point being intact. Such a right needs to be recognized as of necessity to trade or business. Mr.Hamilton, a co-author of Federalist Papers (1787-88) says the following about importance of free movement to commerce:

"...An unrestrained intercourse between the States themselves will advance the trade of each by an interchange of their respective productions, not only for the supply of reciprocal wants at home, but for exportation to foreign markets. The veins of commerce in every part will be replenished, and will acquire additional motion and vigor from a free circulation of the commodities of every part. Commercial enterprise will have much greater scope, from the diversity in the productions of different States..."

(d) The above being not an absolute right, can certainly be regulated by law as provided u/a 19(6), hardly needs to be stated. Despite vehement submission, learned AGA could not locate any rule or ruling that regulates the movement of conveyor of goods while choosing his route, in the State. It can be said without the risk of contradiction that as the law now stands in Karnataka, a merchant or his convoy is free to choose the route for the movement of goods from the point of origin to the point of destination and that he has specified a particular route in the consignment documents, would not come in the way of that route being altered, although destination cannot be. In the absence of law, he cannot be faltered if he chooses a circuitous route in preference to linear one in variance with the impression given to the authorities in the said documents as long as travel time and destination point remain intact. If that be so, the impugned orders of authorities that were structured on a contra premise could not stand the test of law. The judgement of the learned Single Judge therefore is inexplicable, despite the said reason not animating it.

(e) It is the vehement argument of learned AGA that the movement particulars in terms of lex



mercatoria were furnished in writing by the consignor/conveyor of the goods specifically mentioning the point of origin, route & the destination points of the consignees; all that has been apparently breached unjustifiably inasmuch as the conveyor traveled astray qua the route map furnished and that amounted to carrying the goods without the requisite documents and therefore, the penal action taken by the authorities could not have been faltered. This contention is difficult to countenance: merchants as of course move with goods as vividly explained by noted novelist Dr. S L Bhyrappa in his famous work "Sarthā" (2006), literally meaning a trading caravan; in ancient India, such caravans would travel to farthest lands for trade. In the instant case, driver of the conveyance left the usual track to venture in the other that had not found a place in the consignment documents, is undeniable. In fact, that was his admission and he gave his own reason for that which was not believed by the authorities as true. However, the question is whether law mandates conveyance in a particular route and prohibits alteration of travel route qua the one impressed in the consignment documents. We have not been shown any such law, rule or ruling.

(f) What is required by law is the furnishing of consignment documents and specified particulars of consignor, consignee, goods, route maps & destinations. Requirement of furnishing particulars of route map, etc., is one thing, compulsive adherence to the impressed route is another. There is law with regard to the former, is true; but latter is non liquet i.e., an area where there is no binding rule. When law does not require giving of reasons for changing the direction or route, whether the reason offered by the driver for opting another route is true or false, pales into insignificance. However, this does not mean a driver of conveyance can lie with impunity, the motto *Satyameva Jayate* (Truth alone succeeds) having been inscribed in our national emblem i.e., Ashoka Sthamba. We are told at the Bar that even the requirement of furnishing travel & other particulars that obtained in law earlier has been now done away with in the new legal regime. That being the position, the orders of liability & penalty of the authorities that are quashed by the learned Single Judge cannot be revived by setting aside his Judgement.



(g) It is relevant to advert to what a Division Bench of Hon'ble Gujarat High Court in a nearly comparable fact matrix observed in Karnataka Traders v. State of Gujarat 2022 SCC OnLine Guj 28/[2022] 137 taxmann.com 18/91 GST 68/63 GSTL 435 (Gujarat). These observations occurring at paragraphs 6 & 13 run as under:

"6. Respondent No. 3 noticed two discrepancies in the impugned notice form GST MOV-10, which reads as under:

"(i) Vehicle was intercepted while it was travelling to the different direction than the direction of destination or way to the destination. So it is clear that the goods was not moving to the place destined for. Hence it appears that the goods is being transported with intention to evade tax.

(ii) The value of goods being transported is shown Rs. 286 which is low compared to its real market value, i. e., Rs.330."

13. On careful consideration of the facts and circumstances of the case and the submissions made by the respective advocates for the parties, we find the force in the contention of the learned advocate appearing for the petitioners that there cannot be any mechanical detention of a consignment in transit solely on the basis of the two reasons as stated by respondent No. 3 in the impugned notice. We find that merely the direction preferred by the petitioners for delivery of consignment to the place destined for, an inference cannot be drawn with regard to the intention of the petitioners to evade tax. So far as the second ground with regard to the goods being transported to be undervalue is concerned, no material has been placed on record. Even otherwise, as held by this court as well as other High Courts, it is a settled legal position that undervaluation cannot be a ground for seizure of goods in transit by the inspecting authority. In the instant case, there is no such indication."

6. What is stated above, in a measure, lends support to the case of respondent.

7. In the above circumstances, this Appeal being devoid of merits is liable to be and accordingly dismissed, costs having been made easy.



8. We place on record our appreciation for the research work done by Chamber Intern Mr. Arjun Vivekananda Harihar.”

8. In **Kamalesh steels case supra**, the Telangana High Court held as under:-

“39. Next we shall consider the relevant statutory provisions and Circulars issued by the Central Board of indirect Taxes and Customs.

40. It is important to keep in mind that CGST Act, 2017/Telangana GST Act, 2017 are very recent laws and the common businessman is admittedly having difficulty to understand these enactments and the procedures they have introduced.

41. Also interpretation of taxing statutes should be done in a way to facilitate business and inter-State trading, and not in a perverse manner which would result in impediment of the same by harassing business persons.

42. Section 129 of the Act states:

“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 while they are in transit in contravention of the provisions of this Act or the rules made thereunder, all such goods and conveyance used as a means of transport for carrying the said goods and documents relating to such goods and conveyances shall be liable to detention or seizure and after detention or seizure, shall be released:

(a) on payment of the applicable tax and penalty equal to one hundred per cent of the tax payable on such goods and, in case of exempted goods, on payment of an amount equal to two per cent of the value of goods or twenty five thousand rupees, whichever is less, where the owner of the goods comes forward for payment of such tax and penalty;

(b) on payment of the applicable tax and penalty equal to the fifty per cent, of the value of the goods reduced by the tax amount paid thereon and, in case of exempted goods, on payment of an amount equal



to five per cent of the value of goods or twenty five thousand rupees whichever is less, where the owner of the goods does not come forward for payment for such tax and penalty;

(c) upon furnishing a security equivalent to the amount payable under clause (a) or clause (b) in such form and manner as may be prescribed:

Provided *that no such goods or conveyance shall be detained or seized without serving an order of detention or seizure on the person transporting the goods.*

(2) The provisions of sub-section (6) of Section 67 shall, mutatis mutandis, apply for detention and seizure of goods and conveyances.

(3) The proper officer detaining or seizing goods or conveyances shall issue a notice specifying the tax and penalty payable and thereafter, pass an order for payment of tax and penalty under clause (a) or clause (b) or clause (c).

(4) No tax, interest or penalty shall be determined under sub-section (3) without giving the person concerned and opportunity of being heard.

(5) On payment of amount referred in sub-section (1), all proceedings in respect of the proceedings specified in sub-section (3) shall be deemed to be concluded.

(6) Where the person transporting any goods or the owner of the goods fails to pay the amount of tax and penalty as provided in sub-section (1) within seven days of such detention or seizure, further proceedings shall be initiated in terms of Section 130:

Provided *that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of seven days may be reduced by the proper officer."*

43. *Therefore, under the above provision there is power conferred on the respondents to detain goods while in transit if there is contravention of the provisions of the Act or the Rules made thereunder.*



44. *Section 68 of the CGST Act, 2017/TGST, 2017 provides that the Government may require the person in-charge of a conveyance carrying any consignment of goods of value exceeding a prescribed limit to carry certain documents and devices.*

45. *Rule 138-A of the Rules framed under the CGST Act mandates that a person in-charge of conveyance should carry invoice or bill of supply or delivery challan, and a copy of the e-Way Bill in physical form.*

46. *Rule 138 - B permits the Commissioner or an Officer empowered by him to intercept any conveyance to verify the e-Way Bill in physical or electronic form for all inter-State and intra-State movement of goods, and Rule 138-C provides for inspection and verification of goods.*

47. *Under Section 168 of the Act, the Central Board of Indirect Taxes and Customs had issued a Circular No. 41/15/2018-GST-CBEC 2016/03/2017-GST dt.13-04-2018 laying down the procedure for inspection of conveyance for inspection of goods in movement and detention, release and confiscation of goods and conveyance and ha issued certain instructions :*

" ... (b) The proper officer, empowered to intercept and inspect a conveyance, may intercept any conveyance for verification of documents and/or inspection of goods. On being intercepted, the person in charge of the conveyance shall produce the documents related to the goods and the conveyance. The proper officer shall verify such documents and where, prima facie, no discrepancies are found, the conveyance shall be allowed to move further. An e-way bill number may be available with the person in charge of the conveyance or in the form of a printout, sms or it may be written on an invoice. All these forms of having an e-way bill are valid. Wherever a facility exists to verify the e-way bill electronically, the same shall be so verified, either by logging on to <http://mis.ewaybillgst.gov.in> or the Mobile App or through SMS by sending EWBVER to the mobile number 77382 99899 (For e.g. EWBVER 120100231897).

(c)



(d) Where the person in charge of the conveyance fails to produce any prescribed document or where the proper officer intends to undertake an inspection, he shall record a statement of the person in charge of the conveyance in FORM GST MOV-01. In addition, the proper officer shall issue an order for physical verification/inspection of the conveyance, goods and documents in FORM GST MOV-02, requiring the person in charge of the conveyance to station the conveyance at the place mentioned in such order and allow the inspection of the goods. The proper officer shall, within twenty four hours of the aforementioned issuance of FORM GST MOV-02, prepare a report in Part A of FORM GST EWB-03 and upload the same on the common portal.

(e) Within a period of three working days from the date of issue of the order in FORM GST MOV-02, the proper officer shall conclude the inspection proceedings, either by himself or through any other proper officer authorised in this behalf. Where circumstances warrant such time to be extended, he shall obtain a written permission in FORM GST MOV-03 from the Commissioner or an officer authorized by him, for extension of time beyond three working days and a copy of the order of extension shall be served on the person in charge of the conveyance."

These instructions issued by the Board are binding upon all Officers discharging under the Act.

48. In *Synergy Fertichem (P.) Ltd. v. State of Gujarat* [2020] 76 GSTR 81, the Gujarat High Court referred to another Circular dt.14-9-2018 and held as follows :

"94. The Central Board of Indirect Taxes and Customs, New Delhi, has issued a Circular in F. No. CBEC/20/16/03/2017-GST, dated 14-9-2018, in regard to the procedure to be followed in the Interception of conveyances for inspection of goods in movement and detention, release and confiscation of such goods and conveyances'.

95. Our attention is drawn to paragraphs 3, 4, 5 and 6 of the said Circular, extracted below:"....

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 <http://www.judis.nic.in> 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 GSTEWB-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 kilometres 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 'the questions to be determined in these cases relate to the release of consignment and the quantum of penalty, if any, to be levied at this stage, and pending adjudication.'

49. *Interpreting the above provisions, the Gujarat High Court in Synergy Fertichem (P.) Ltd.'s case (supra) held as under :*

"96. As far as the determination of penalty is concerned, it is the Assessing Officer/State Tax Officer who is the competent and proper person for such determination/quantification. However, a holistic reading of the statutory provisions and the Circular noted above, indicates to me that the Department does not paint all violations/transgressions with the same brush and makes a distinction between serious and substantive violations and those that are minor/procedural in nature."

"101. We are of the view that at the time of detention and seizure of goods or conveyance, the first thing the authorities need to look into closely is the nature of the contravention of the provisions of the Act or the Rules. The second step in the process for the authorities to examine closely is whether such contravention of the provisions of the Act or the Rules was with an intent to evade the payment of tax."



Section 135 of the Act provides for presumption of culpable mental state but such presumption is available to the department only in the cases of prosecution and not for the purpose of Section 130 of the Act. What we are trying to convey is that in a given case, the contravention may be quite trivial or may not be of such a magnitude which by itself would be sufficient to take the view that the contravention was with the necessary intent to evade payment of tax.

102. In such circumstances, referred to above, we propose to take the view that in all cases, without any application of mind and without any justifiable grounds or reasons to believe, the authorities may not be justified to straightway issue a notice of confiscation under section 130 of the Act. For the purpose of issuing a notice of confiscation under section 130 of the Act at the threshold, i.e., at the stage of Section 129 of the Act itself, the case has to be of such a nature that on the face of the entire transaction, the authority concerned is convinced that the contravention was with a definite intent to evade payment of tax. We may give one simple example. The driver of the vehicle is in a position to produce all the relevant documents to the satisfaction of the authority concerned as regards payment of tax etc., but unfortunately, he is not able to produce the e-way bill, which is also one of the important documents so far as the Act, 2017 is concerned. The authenticity of the delivery challan is also not doubted. In such a situation, it would be too much for the authorities to straightway jump to the conclusion that the case is one of confiscation, i.e., the case is of intent to evade payment of tax."

(Emphasis supplied)

50. *We are in complete agreement with the ratio laid down by the Gujarat High Court in Synergy Fertichem (P.) Ltd.'s case (supra) and hold that:*

"(i) that at the time of detention and seizure of goods or conveyance, the first thing the authorities need to look into closely is the nature of the contravention of the provisions of the Act or the Rule;

(ii) the second step in the process for the authorities to examine closely is whether such contravention of the provisions of the Act or the Rules was with an intent to evade the payment of tax;



(iii) a holistic reading of the statutory provisions and the Circular noted above, indicates that the Department does not paint all violations/transgressions with the same brush and makes a distinction between serious and substantive violations and those that are minor/procedural in nature; and in a given case, the contravention may be quite trivial or may not be of such a magnitude which by itself would be sufficient to take the view that the contravention was not with the necessary intent to evade payment of tax.

We respectfully follow the same."

51. *Therefore, we shall consider firstly the nature of the contravention of the provisions of the Act or the Rules allegedly made by the petitioner.*

52. *We are of the view that any defect, if any, in the documentation accompanying the goods for purpose of levy of tax and penalty has to be looked at also in terms of the Circular dt.13-4-2018 and Circular dt.14-9-2018 issued by the Central Board of Indirect Taxes and Customs, New Delhi.*

53. *In the instant case, one of the grounds for detention in Form GST MOV-06 is that 'the documents which were tendered are found to be defective'.*

54. *But (i) which document is defective (whether it is e.way bill or the tax invoice/bill and supply/delivery challan) and (ii) why it is defective, is not mentioned.*

55. *From the very contents of the Form GST MOV-06, wherein it is alleged that the 'documents tendered are found to be defective', it is clear that the documents available with the driver were actually tendered to the 1st respondent. They clearly showed that the goods were to be delivered at Secunderabad. Therefore as mentioned in the Circular dt.13-4-2018, the vehicle should be allowed to proceed further and the movement of goods cannot be stopped prima facie.*

56. *The explanation offered by the petitioner in reply dt.23-01-2020 to the notice in Form GST MOV-06 dt.22-01-2020 that generally material from Salem, Tamil Nadu purchased by various dealers at Hyderabad which is to be delivered at Hyderabad at various destinations do come in groups and assemble at IDA Jeedimetla; that the vehicles through Outer*



Ring Road reach Jeedimetla as there is no entry for heavy vehicle into the city through main roads; and the person in charge from SAIL (TN) reaches IDA Jeedimetla and directs the vehicle drivers to the respective delivery points, cannot be said to be unbelievable. The fact that the said explanations have not even considered by the 1st respondent is also glaring.

57. When the petitioner denies that the driver of the vehicle carrying the goods did not understand Hindi, no reliance can be placed on the statement of the driver of the vehicle noted on 22-1-2020 that goods were to be delivered at IDA Jeedimetla.

58. The other reason mentioned is that 'the goods were being transported from Salem to Distillery Road, Secunderabad, but the vehicle is checked at IDA Jeedimetla'.

59. So the question is whether 'checking of the vehicle at IDA Jeetimetla, Hyderabad' is ground for detention of goods under section 129 of the Act or Rules made under the Act or as per the Circulars issued by Central Board of Indirect Taxes and Customs, GST Policy Wing.

60. It is not the case of the 1st respondent that mere checking of a vehicle or it being found at a different place without anything more, is by itself a 'taxable event' under the CGST Act/Telangana GST Act, 2017.

61. So, in our opinion, under these Acts, it is not permissible to detain a vehicle carrying goods or levy penalty on the sole ground that the vehicle is found at a wrong destination without anything more.

62. Admittedly, the vehicle was found at weigh bridge, IDA Jeedimetla and it is not the case of the 1st respondent that at the time of it's detention or check at that location, there was sale of goods being done without paying applicable tax.

63. In fact there is no material placed on record by 1st respondent to show that any attempt was being made by petitioner to sell the goods in local market at IDA Jeedimetla on 22-1-2020 evading CGST and SGST.



64. *We are of the opinion that the reasons given for detaining the goods and the vehicle they were being carried in do not indicate any violation of the provisions of the Act by petitioner warranting levy of tax and penalty on the petitioner under the Act.*

65. *In Dabur India Ltd. v. State of Uttar Pradesh [1990] 4 SCC 113 the Supreme Court observed that a litigant cannot be coerced by the Government to make payment of duties which the litigant is contending not to be leviable. The Supreme Court held that though the State is entitled to enforce payment and to take all legal steps, it cannot be permitted to play dirty games with the citizens to coerce them in making payments when the citizens were not obliged to make them. It also observed that if any money is due to the Government, it should not take extralegal steps to recover it.*

66. *We are of the opinion that the detention of the vehicle at IDA Jeedimetla in spite of the vehicle carrying tax invoice and the e.way bill is in violation of the provisions of the Act, in particular Rule 68 of the Rules framed under the Act and the Circulars dt.13-4-2018 and 14-9-2018 of the Central Board of Indirect Taxes and Customs which are binding on the 1st respondent and that the 1st respondent was not justified in collecting tax and penalty from the petitioner.*

67. *We are also of the opinion that the 1st respondent cannot rely on the fact that after release of goods on 25-01-2020 at 6.15 p.m., the petitioner generated another e.way bill dt.26-01-2020 on the same vehicle for the same value of the goods and marked it to be delivered to M/s. Nanabhai Steels in IDA Jeedimetla, Telangana.*

68. *This is because the very e.way bill dt.26-01-2020 shows that it is only for job work purpose and not intended by way of sale because after the job work is done, the material would be sent back to the petitioner.*

69. *Also it is not in dispute that petitioner waited for two days after submitting explanation to the show-cause notice for an order to be passed by the 1st respondent, and when the 1st respondent failed to do so and also did not release the vehicle and the goods,*



the petitioner paid the tax and penalty under protest on 25-1-2020 and got released the goods. So there was no voluntary payment of tax and penalty by petitioner for the 1st respondent to plead any estoppel against the petitioner.

70. Accordingly, the Writ Petition is allowed; the action of the 1st respondent in detaining the vehicle carrying the goods purchased by petitioner on 22-01-2020 and forcing the petitioner to pay on 25-1-2020 a sum of Rs. 9,40,618/- towards tax and penalty is declared as illegal, arbitrary and violative of Article 14 and 265 of the Constitution of India apart from Article 301 of the Constitution of India and also the provisions of the Act and Rules made thereunder. Accordingly, the 1st respondent is directed to refund the above amount within six (06) weeks together with interest @ 7% p.a. from 25-1-2020 till date of payment. No costs.

71. Consequently, miscellaneous petitions, pending if any, shall stand closed.

9. So also, in **R.K.Motors case supra**, the Madras High Court held as under:-

“4. The writ petitioner is an authorised dealer for Bajaj Auto Limited. They are dealing in two wheelers. They have registered themselves as an assessee under the Goods and Service Tax Act, 2017 with the respondent. While so, the writ petitioner had placed orders with their principal for delivery of 40 numbers of two wheelers [Pulsar Bike]. The invoice dated 23.12.2018 is enclosed at Page No.1 of the typed set of papers. E-way bill is also enclosed. The goods were shipped from Pune to be delivered at Branch Office of the writ petitioner at Virudhunagar. The goods were moved from Pune on 23.12.2018. It appears that the vehicle transporting two wheelers instead of halting at Virudhunagar, had moved towards Sivakasi. When the vehicle was enroute to Sivakasi and 7 km away from Virudhunagar, it was intercepted by the respondent roving squad. The respondent seized the vehicle and called upon the driver of the vehicle to cooperate. It appears that the driver of the vehicle did not extend proper cooperation. In these circumstances, the impugned order of the detention came to be passed. The respondent had also passed release order putting the



writ petitioner on terms. A sum of Rs. 18,96,000/- had been levied as a penalty. The vehicle has also been seized and detained. Unless the writ petitioner remitted the said penalty amount, it has been made clear that the goods as well as the vehicle would not be released. It has been further made clear that the goods would be liable for confiscation and further proceedings under Section 130 of the Tamil Nadu Goods and Services Tax Act, 2017 would be taken. Hence, this writ petition has been filed questioning the detention order dated 28.12.2018 and the order dated 11.01.2019 passed under Section 129(3) of the Tamil Nadu Goods and Services Tax Act, 2017.

5. The respondent official would submit that the vehicle ought to have halted at Virudhunagar and the goods carried in the vehicle should have been offloaded in the branch office of the writ petitioner at Virudhunagar. But, the vehicle did not stop at Virudhunagar, instead, it moved towards Sivakasi. Only when the vehicle had travelled a distance of 7 km away from Virudhunagar, the respondent roving squad intercepted the vehicle. The respondent official would point out that the driver of the conveyance/vehicle was enquired and he had categorically stated that the vehicle moved towards Sivakasi only on the instructions of an official representing the writ petitioner.

6. No doubt the vehicle ought to have stopped at Virudhunagar and the goods ought to have been offloaded at Virudhunagar itself. But then, the question is whether a drastic order passed by the respondent herein was really warranted in the facts and circumstances of the case.

7. It is not in dispute that the writ petitioner is an authorised dealer of Bajaj Auto Limited. It is also not in dispute that the goods are covered by appropriate documents. The tax payable has also been paid by the writ petitioner's principal. Thus, it is not a case of any evasion of tax. It is not in dispute that the writ petitioner is carrying on the business of dealing in two wheelers for the past several years. The driver, who drove the vehicle in question is not a Tamilian. His name is Badrinath Bhandari. He hails from Maharashtra.



8. The learned counsel appearing for the writ petitioner states that the said driver knows neither English nor Tamil. He knows only Marathi and Hindi.

9. The specific stand taken by the writ petitioner is that the driver without knowing the correct route had taken a wrong turn and headed towards Sivakasi.

10. It is also not in dispute that the bill is addressed only to the writ petitioner's principal office at Sivakasi; delivery alone is to be made at Virudhunagar. I am of the view that even if by mistake, a wrong instruction had been given to the driver of the vehicle to head towards Sivakasi. Still it would not really matter. The only question that the respondent ought to have posed is whether there is any attempt at evasion. It is not as if the goods had already been offloaded. The vehicle was intercepted when it was in transit. The respondent ought to have directed the driver of the vehicle to move back towards Virudhunagar. Instead adopting such a procedure, the respondent had chosen to be harsh and vindictive. When the writ petitioner is a registered dealer, when the tax in respect of the goods have already been remitted and when the transportation of goods is duly covered by proper documentation, the respondent ought to have taken a sympathetic and indulgent view of the lapse committed by the driver of the vehicle. The detention order dated 28.12.2018 and the order dated 11.01.2019 suffer from vice of gross unreasonableness and disproportionality. When a power is conferred on a statutory authority, it should be exercised in a reasonable manner.

11. The learned counsel appearing for the writ petitioner draws my attention to the circular dated 14.09.2018 issued by the Government of India, calling upon the officials to condone the minor lapses and not to proceed under Section 129 of the Tamil Nadu Goods and Services Tax Act, 2017. The said circular contemplates levy of only a minor fine of Rs. 500/-.

12. As rightly pointed out by the learned counsel appearing for the writ petitioner, the goods in question are two wheelers. They cannot be sold without proper registration with the Motor Vehicle Authorities. That would require proper documentation. Therefore, in a case of this nature, the writ petitioner could not have evaded his statutory obligations in any manner. This



aspect of the matter ought to have been taken note by the respondent.

13. *The learned counsel appearing for the writ petitioner submits that the writ petitioner would pay a sum of Rs. 5,000/- as fine to the respondent.*

14. *The above submission of the learned counsel appearing for the writ petitioner is recorded. By directing the writ petitioner to pay a sum of Rs. 5,000/- [Rupees Five Thousand only] towards fine to the respondent, the orders impugned in this writ petition stands quashed. The respondent shall forthwith release the vehicle as well as the goods in question. Accordingly, this writ petition is allowed.*

No costs. Consequently, connected Miscellaneous Petition is closed.

10. *A perusal of the material on record in the instant case will indicate that though the subject vehicle and goods were intercepted at Moodabidire from the driver of the vehicle, except the alleged statement of the driver in a cyclostyled form, the respondents have not placed any material to establish that there was deviation in the route by the petitioner; on the other hand, at the earliest point in time, in its objection dated 01.02.2023, the petitioner has specifically stated that due to the driver missing the route, he went to Moodabidire and parked the subject vehicle along with the goods there without any malafide intention and in the absence of any mismatch or discrepancies found either in the documents or in the goods under transport, the proceedings may be dropped by imposing general penalty against the petitioner. As held in the aforesaid judgments, mere change of route without anything more would not be sufficient to draw an inference against the petitioner that he had intention to evade tax and detention of goods and*



conveyance by the authorities is required only in the case of deliberate tax evasion and not on account of technical or minor defects including inadvertent change of route.

11. *A perusal of the impugned orders will indicate that both the respondents 1 and 2 have come to the erroneous conclusion that mere change in route would attract the penalty payable under Section 129 of the KGST Act without appreciating that the petitioner had offered a reasonable and probable explanation at the earliest point in time and in the absence of any material to establish that the petitioner had instructed his driver to deliberately change the route from its destination at Kannur, Mangalore to Moodabidire, it was impermissible in law to invoke Section 129 of the KGST Act and impose penalty instead of imposing general penalty under Section 125 of the KGST Act.*

12. *Under these circumstances, I am of the considered opinion that the impugned orders passed by the respondents are illegal, arbitrary and contrary to law warranting interference by this Court in the present petition.*

13. *In the result, I pass the following:-*

ORDER

(i) Petition is hereby allowed.

(ii) The impugned order at Annexure-A dated 22.12.2023 passed by the 2nd respondent is hereby set aside; so also, the impugned penalty order at Annexure-B dated 01.02.2023 are hereby set aside.



(iii) Petitioner is directed to pay general penalty of Rs.25,000/- to the respondents under Section 125 of the KGST Act, within a period of four weeks from the date of receipt of a copy of this order.”

9. In the instant case, as stated supra, apart from the fact there was a minor discrepancy in the HSN code in the documents which did not entail imposition of penalty under Section 129 of the KGST Act, the material on record clearly indicates that the subject goods shown in the e-way Bill tallies with the goods intercepted and referred to in the Inspection Report. Further, both the driver of the vehicle and the petitioner have categorically stated that due to oversight and inadvertent human error committed in a bonafide manner, there were discrepancies in the registration number of the vehicle, HSN code and the description of the goods, which were correctly shown in the invoice as ‘Cashew Nut shell oil’ but incorrectly described as ‘light blaze oil’ in the e-way bill, all of which are minor discrepancies which entail imposition of general penalty of Rs.25,000/- under Section 125 of the KGST Act and not penalty under Section 129 of the KGST Act as imposed by the respondents in the impugned orders, which deserve to be quashed and the



petition deserves to be disposed of by issuing certain directions in this regard.

10. Under these circumstances, I am of the considered opinion that the impugned orders passed by the respondents are illegal, arbitrary and contrary to law warranting interference by this Court in the present petition.

11. In the result, I pass the following:-

ORDER

(i) Petition is hereby allowed.

(ii) The impugned penalty order at Annexure-G dated 07.04.2021 passed by the 1st respondent as well as the impugned order at Annexure – N dated 23.11.2021 passed by the 2nd respondent – Appellate Authority are hereby set aside;

(iii) Petitioner is held to be liable to pay only general penalty of Rs.25,000/- to the respondents under Section 125 of the KGST Act.

(iv) The respondents are directed to refund the entire penalty paid by the petitioner at the time of granting provisional release of the goods and conveyance after deducting Rs.25,000/- from the



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said amount within a period of six weeks from the date of receipt of
a copy of this order.

**Sd/-
(S.R.KRISHNA KUMAR)
JUDGE**

MDS / SV
List No.: 2 SI No.: 25