



GOVERNMENT OF KARNATAKA
Department of Commercial Taxes

No. ADCOM/ENF/SZ/CTO/ENF-20/MKR/DTN-05/2019-20

Office Of the
Additional Commissioner of Commercial Taxes
Enforcement, South Zone, Bangalore.
Room No 105, 'B'-Block, VTK-2, 80 Ft. Road,
Near NGV, Rajendra Nagar, Viveknagar Post,
Koramangala, Bangalore-47.
Date : 25-07-2019.

AUCTION NOTICE

The Goods Conveyance bearing Registration No.KA05AC0025 was intercepted by the undersigned on 08-06-2019 at 7.10 AM and inspected as per the provisions of Sec. 68 of the Karnataka Goods and Services Tax Act, 2017 read-with concurrent provisions of the Central Goods and Services Tax Act, 2017. On inspection, 100 Bags of Hans Chhap Tobacco (300000 Pouches) valued at Rs.1500000/- at MRP of Rs.5/- per Pouch were found being transported without the prescribed documents like Tax Invoice & e-Way Bill. For the said reason, a Notice Dt.21-06-2019 U/Sec.129(3) of the above Acts was issued & served on the Person In-Charge of the goods & conveyance by proposing to levy applicable Tax, Penalty & Cess on the goods either U/Sec. 129(1)(a) or U/Sec.129(1)(b) of the Acts. Later, the Penalty Order Dt.01-07-2019 was passed by confirming & levying the Tax, Penalty & Cess of Rs.1350000/- U/Sec. 129(1)(b) of the Acts.

The Owners/ Person In-Charge of the goods & conveyance failed to discharge the levied Tax, Penalty & Cess levied U/Sec. 129(1)(b) within the stipulated time. Therefore, the Notice Dt.09-07-2019 U/Sec.130 of the Acts was issued & served on them by proposing to confiscate 100 Bags of Hans Chhap Tobacco & conveyance No.KA05 AC 0025 and an opportunity to pay the penalty & fine of Rs.1350000/- on goods & Rs.1121040/- on conveyance in lieu of the confiscation was provided to the respective Owners. As the Owners of the goods and conveyance failed to discharge the penalty & fine in lieu of confiscation, an Order No. ADCOM/ ENF/ SZ/ CTO-20/MKR/DTN-05/2019-20 Dt.17-07-2019 U/Sec.130 of the Karnataka Goods and Services Tax Act,2017 read-with concurrent provisions of the Central Goods and Services Tax Act, 2017 was passed confiscating 100 Bags Hans Chhap Tobacco and the Conveyance No.KA05.AC 0025.

The details of the penalty & fine applicable on goods & conveyance are as under:-

Sl. No	Description Of Goods	Quantity	Total Value	Penalty U/s 122 of KGST Act	Penalty U/s 122 of CGST Act	Penalty U/s 122 of CGST Act read with Sec.11 of the Goods & Service Tax (Compensation to States) Act-2017	Fine U/s 130 of KGST Act-2017	Fine U/s 130 of CGST Act-2017
			(Rs.)	KGST	CGST	CESS	KGST	CGST
1	Hans Chhap Tobacco	100 Bags (300000 Pouches of MRP Rs.5/-per Pouch)	519000	72660	72660	830400	186840	186840

2	Ashok Leyland AL1612BSII Truck with Reg. No. KA05 AC 0025	1 No.	-	72660	72660	830400	72660	72660
Total			519000	145320	145320	1660800	259500	259500


Now, the above noted goods and conveyance are proposed to be disposed off in Public Auction as per Section 130 of the CGST/KGST Act, 2017 for realization of Government Revenue.

1. Opening of bids in sealed cover	Place	Addl. Commissioner of Commercial Taxes (Enforcement), South Zone, 'B' Block, VTK-2, 80 Ft Road, Near NGV, Rajendranagar, Vivekanagar Post, Koramangala, Bangalore-47.	
	Date:	02-08-2019	
	Time	11.00AM	
2. Last date for submitting bids in sealed covers	Before 5-30 PM on 01-08-2019		
3. Description of the Goods & Conveyance to be Auctioned			
Sl. No.	Particulars	Quantity	Value
i)	Hans Chhap Tobacco	100 Bags (300000 Pouches with MRP of Rs.5/- per Pouch)	Rs.1500000/- (MRP Value)
ii)	Ashok Leyland AL1612BSII Truck with Reg. No. KA05 AC 0025(Model-2014)	1No.	-

Conditions:-

1. The goods & conveyance will be Auctioned in "As is" and "Where is" condition.
2. The persons interested to participate in the Auction should bid separately for goods & conveyance and deposit Earnest Money of Rs.1,00,000/- for each with the undersigned before the commencement of auction by way of D.D. drawn in favour of Commercial Tax Officer (Enforcement)-20, South Zone, Bangalore.
3. The bidders are required to quote their bid separately for goods & conveyance in sealed covers and submit to the Gazetted Manager, Office of the Addl. Commissioner of Commercial Taxes (Enforcement), South Zone, Bengaluru during office hours on or before 01-08-2019.
4. The bidders before bidding may verify the goods & conveyance stationed in the premises of the VTK-2, 80 Ft. Road, Near NGV, Rajendranagar, Viveknagar Post, Koramangala, Bangalore-47 during Office Hours from 10.00AM to 5.30 PM on or before 01-08-2019.
5. The right to accept or reject the auction sale lies with the undersigned.
6. The Bid amount quoted by the bidders will be displayed on the Notice Board and the bidder with highest quoted price will be intimated to remove the goods & conveyance which are intended to be auctioned on payment of bid amount.

7. The Bidders for conveyance shall enquire on their own regarding Loan facility availed on the conveyance by the previous owners and quote the bid amount excluding Loan Amount to be paid, if any.
8. The successful bidder shall deposit the bid amount immediately through online before taking delivery of the goods. In case the successful bidder fails to deposit the bid amount immediately, the bid will be awarded to next highest bidder.
9. The unsuccessful bidder shall get back the EMD after completion of the Auction proceedings.
10. The successful bidder should remove the goods & conveyance within Three Days from the date of communication on payment of bid amount through online.
11. The successful bidder for conveyance should arrange for transfer of RC in his/her favor on their own and the Department will facilitate the issue of NOC.


COMMERCIAL TAX OFFICER
Commercial Tax Officer,
(Enforcement-20), S-Z, Bangalore
9740751095

Copy to:

1. Copy submitted to The Commissioner of Commercial Taxes (Karnataka), Gandhinagar, Bangalore for kind information.
2. The Addl. Commissioner of Commercial Taxes (Audit), office of the Commissioner of Commercial Taxes (Karnataka), Gandhinagar, Bangalore for kind information.
3. The Addl. Commissioner of Commercial Taxes (Enforcement), South Zone, Bangalore for kind perusal.
4. The Joint Commissioner of Commercial Taxes (Admin) DGSTO-1,2,3,4,5 & 6, Bangalore and Joint Commissioner of Commercial Taxes (Vigilance), Bangalore with a request to display the auction notice in the Notice Boards.