



GOVERNMENT OF KARNATAKA
Department of Commercial Taxes

No. ADCOM/ENF/SZ/CTO/ENF-46/MM/OPV-17/2018-19

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 : 20-12-2019.

AUCTION NOTICE

The Goods Conveyance bearing Registration No.KA02AF5663 was intercepted by the undersigned on 06-02-2019 at 04-00 PM near Yeshwanthapura, Bangalore 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. Upon inspection of the goods & conveyance, it was found that, 6600 Pcs of Mobile Chargers of Raigar brand were being transported without the prescribed documents like Tax Invoice, e-Way Bill & LR etc. for movement.

For the above said reason, a Notice Dt.06-02-2019 U/Sec.129(3) of the CGST/SGST Acts,2017 was issued & served on the Driver and Person In-Charge of the goods & conveyance by proposing to levy applicable Tax and Penalty on the goods either U/Sec. 129(1)(a) or U/Sec.129(1)(b) of the Acts. Later, the Penalty Order Dt.09-05-2019 was passed by confirming & levying the Tax and Penalty of Rs.7,08,750/- U/Sec. 129(1)(b) of the Acts.

The Owners/ Person In-Charge of the goods & conveyance failed to discharge the levied Tax & Penalty levied U/Sec. 129(1)(b) within the stipulated time. Therefore, the Notice Dt.29-07-2019 U/Sec.130 of the CGST/SGST Acts,2017 was issued & served on the Driver and Person In-Charge of the goods & conveyance by proposing to confiscate 6600 Pcs of Mobile Chargers of Raigar brand and conveyance No.KA02AF5663 and an opportunity to pay the penalty & fine of Rs. 7,08,750/- on goods & Rs.2,55,152/- 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-46/MM/OPV-17/2018-19 Dt.03-09-2019 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 6600 Pcs of Mobile Chargers of Raigar brand and conveyance No.KA02AF5663

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

