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29 JUL 2022

F.No. 206/2022-23

GOVERNMENT OF KARNATAKA
[DEPARTMENT OF COMMERCIAL TAXES] AD COM
OFFICE OF THE ASSISTANT COMMISSIONER OF COMMERCIAL TAXES (Enforcement)
(ENFORCEMENT)

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No. CTO(ENF-2)/TUM/GCE-63/2022-23

Date: 26-07-2022

:- AUCTION NOTICE :-

The Confiscation Order No. CTO(ENF-2)/TUM/GCE-63/2021-22 was passed and the below mentioned Goods were confiscated by the undersigned as per the provisions of Section 130 of Central Goods and Service Tax Act and concurrent section of the State Goods and Service Tax Act / Section 20 of the Intergrated Goods and Service Act, 2017.

Goods details:

Sl.no	Description of goods	HSN code	Quantity	Value of the goods
1	2	3	4	5
1	Readymade Gents Pants	6205	150 Pcs	85650
2	Ladies Palazzo and leggings	6204	300 Pcs	12000
3	Ladies Top	6204	280 Pcs	56000
4	Baby Pants and leggings	6209	250 Pcs	10000
5	Mens jeans shirts	1005	150 Pcs	22500
6	Girls long frock	6204	450 Pcs	67500
7	Men's Jerkins	6103	300 Pcs	45000
8	Gents Shirts	6105	200 Pcs	24000
9	Ladies Chappals	6403	50 Pcs	5000
10	Ladies Chappals	6403	200 Pcs	10000
11	Ladies Chappals	6403	300 Pcs	15000
12	Mobile earphones	8517	724 Pcs	72400
13	Jack Horn and LED Headlight of Bikes	8712	1620 Pcs	40350
14	HIG Motorcycle LED headlight and RTD head lamps	8512	90 Pcs	47110

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Consequent upon the said confiscation Order, no person has come forward to pay the penalty and fine.

1. Penalty Under Section 130(1) of the Act / 122(1) of the Act in lieu of Confiscation of the goods payable by the owner of the goods.

Sl. No.	Description of Goods	HSN Code	Quantity	TTO (Rs.)	Rate of Tax (%)		Tax Amount (Rs.)	
					CGST	SGST	CGST	SGST
1	2	3	4	5	6	7	10	11
1	Readymade Gents Pants	6205	150 Pcs	85650	2.5%	2.5%	2141	2141
2	Ladies Palazzo and leggings	6204	300 Pcs	12000	2.5%	2.5%	300	300
3	Ladies Top	6204	280 Pcs	56000	2.5%	2.5%	1400	1400
4	Baby Pants and leggings	6209	250 Pcs	10000	2.5%	2.5%	250	250
5	Mens jeans shirts	1005	150 Pcs	22500	2.5%	2.5%	562	562
6	Girls long frock	6204	450 Pcs	67500	2.5%	2.5%	1687	1687
7	Men's Jerkins	6103	300 Pcs	45000	2.5%	2.5%	1125	1125
8	Gents Shirts	6105	200 Pcs	24000	2.5%	2.5%	600	600
9	Ladies Chappals	6403	50 Pcs	5000	6%	6%	300	300
10	Ladies Chappals	6403	200 Pcs	10000	6%	6%	600	600
11	Ladies Chappals	6403	300 Pcs	15000	6%	6%	900	900
12	Mobile earphones	8517	724 Pcs	72400	6%	6%	4344	4344
13	Jack Horn and LED Headlight of Bikes	8712	1620 Pcs	40350	6%	6%	2421	2421
14	HIG Motorcycle LED headlight and RTD head lamps	8512	90 Pcs	47110	6%	6%	2827	2827
	TOTAL			512510			19457	19457

2. Fine in lieu of Confiscation of goods payable by the owner of the goods under provision of Section 130(2) of the Act:

Sl. No.	Description of Goods	HSN Code	Quantity	TTO (Rs.)	Rate of Tax (%)		Tax Amount (Rs.)	
					CGST	SGST	CGST	SGST
1	2	3	4	5	6	7	10	11
1	Readymade Gents Pants	6205	150 Pcs	85650	47.5%	47.5%	40684	40684
2	Ladies Palazzo and leggings	6204	300 Pcs	12000	47.5%	47.5%	5700	5700