

GOVERNMENT OF KARANTAKA
(DEPARTMENT OF COMMERCIAL TAXES)

No. ADCOM/ENF/SZ/CTO-43/CNS/
GPN-05/2018-19

Office Of the Additional Commissioner
of Commercial Taxes (Enf), South Zone,
3rd Floor, Room No 305, vanijya Therige
Karyalaya-2, Koramangala, Near NGV
Rajendra Nagar, Bangalore-47,
Dated: 03-09-2019

AUCTION NOTICE

The Conveyance bearing Registration No. RJ18 GB 3011 belonging to M/s SL Logistics, Bangalore was intercepted by the then Commercial Tax Officer, (Enforcement)-43, South Zone, Bangalore on 09-04-2018 while transporting Mixed Parcel goods from Delhi to Bangalore. After due verification of the goods & the documents furnished, a Notice Dt. 20-04-2018 was issued proposing to levy tax & penalty U/Sec.129(1) of the Karnataka Goods & Service Tax Act, 2017 and Central Goods & Service Tax Act,2017 for all the goods not covered by valid & sufficient documents for transportation.

After considering the objections filed by the transporter, the Order Dt.26-05-2018 U/Sec.129(3) of the KGST/CGST Act,2017 was passed by my predecessor levying the applicable tax & penalty U/Sec.129(1)(1) of the Act & CESS U/Sec.8 of the GST (Compensation to States) Act,2017. In spite of giving sufficient time, both the owner of the goods and the transporter failed to pay the tax of Rs. 2,01,660/-, penalty of Rs.7,78,520/- & cess of Rs.84,480/-, totaling Rs.10,64,660/- applicable on certain goods. Hence, an Order No. ADCOM/ENF/SZ/CTO-43/CNS/GPN-05/2018-19 Dt.14-07-2018 U/Sec.130 of the KGST/CGST Act, 2017 was passed confiscating the goods described below :-

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 section 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	Cooker Gasket	5400 Pcs	135000	12150	12150	0	55350	55350
2	Hammers	2 Sets	2000	180	180	0	820	820
3	Mineral Cartridges	1000 Pcs	350000	31500	31500	0	143500	143500

4	Shaver Pot	318 Pcs	111300	10017	10017	0	45633	45633
5	Radiator Parts	57 Pcs	17100	2394	2394	0	6156	6156
6	Automobile Parts	3150 Pcs	210000	29400	29400	0	75600	75600
7	Automobile-Scooter Foot Mat	200 Pcs	12000	1680	1680	0	4320	4320
8	Automobile-Two Wheeler Parts	960 Pcs	8980	1257	1257	0	3233	3233
9	Hans Chaap Tobacco	11 Bags(3000 Pouch in each Bag)	52800	7392	7392	84480	19008	19008
Total			899180	95970	95970	84480	353620	353620

Consequent upon the said confiscation order also, the Consignor/Consignee of the goods have failed to pay the following tax / fine and penalty. Therefore, the said goods are proposed to be disposed of in the public auction as per section 130 of GST Act, 2017.

1. Last date for submission of bid in sealed cover	On or before 03/10/2019 - Before 5-30 PM.		
2. Opening of bid in sealed cover	Addl.commissioner of commercial Taxes(Enforcement), South Zone,VTK-2,“B” Block, Near NGV, Koramangala, Bangalore-47. Date: 04/10/2019 Time: :12:00 PM		
3. Place of auction	Ground floor, O/o the Addl. Commissioner of Commercial Taxes (Enforcement),South Zone, Vanijya Therige Karyalaya-2, Koramangala, Near NGV Rajendra Nagar, Bangalore-47		
4. Description of the goods	Quantity	Rate	Value of the goods (Rs)
Cooker Gasket	5400 Pcs	-do-	Rs. 1,35,000/-
Hammers	2 Sets	-do-	Rs. 2,000/-
Mineral Cartridges	1000 Pcs	-do-	Rs. 3,50,000/-
Shaver Pot	318 Pcs	-do-	Rs. 1,11,300/-
Radiator Parts	57 Pcs	-do-	Rs. 17,100/-
Automobile Parts	3150 Pcs	-do-	Rs. 2,10,000/-
Automobile-Scooter Foot Mat	200 Pcs	-do-	Rs. 12,000/-

