



**GOVERNMENT OF KARNATAKA**  
**Department of Commercial Taxes**

No. ADCOM/ENF/SZ/CTO/ENF-20/MKR/GPN-02/2018-1

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

**AUCTION NOTICE**

In pursuance of an Authorization vide Assignment No.811/2017-18 dated 22-03-2018 issued by the Addl. Commissioner of Commercial Taxes, (Enforcement), South Zone, Bangalore, the place of business of Leased Railway Carriage holder M/s Pankaj Mohan Associates, No.426/27, Kucha Brijnath, Chandni Chowk, Delhi-110006(Transporter) at the Railway Platform, Near Parcel Office, City Railway Station (KSR), Goods Shed Road, Bangalore was inspected on 22-03-2018. As neither the Transporter nor the Owners of the goods failed to furnish the valid documents for the movement of goods from New Delhi to Bangalore, the goods were seized.

After due verification of the goods & the documents furnished later, a Notice Dt.13-04-2018 U/Sec.122(3) of the KGST/CGST Act,2017 was issued proposing to levy tax, penalty & CESS as per the provisions of Sec.122(1) of the said Acts for the goods not covered by valid documents. In response to the said Notice, neither the Owners of the goods nor the Transporter came forward to pay the Tax, Penalty & CESS of Rs.39,41,436/- applicable on certain goods. Hence, a Confiscation Order No. ADCOM/ENF/SZ/CTO/ENF-20/MKR/GPN-02/ 2018-19 Dt. 20-09-2018 as provided U/Sec.130 of the CGST/KGST Act, 2017 was passed confiscating the goods. The details of the goods with applicable penalty & fine 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 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	Hans Chhap Chewing Tobacco	15 Bags (1500Packets of 300Gm)	60000	8400	8400	96000	21600	21600
2	Samsung Brand Battery Pack	5 Cartons (480Pcs)	528980	74057	74057	0	190433	190433
3	MI Portable	4Cartons	158400	22176	22176	0	57024	57024

