



GOVERNMENT OF KARNATAKA  
[DEPARTMENT OF COMMERCIAL TAXES]

OFFICE OF THE JOINT COMMISSIONER OF COMMERCIAL TAXES (VIGILANCE),

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Office of the Additional Commissioner of  
Commercial Taxes

20 AUG 2022

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ADCOM  
Bengaluru (e-Governance)

No. JCCT/CTO/VIG-11/GCE-05/2022-23/857

Date: 19-08-2022

**:- AUCTION NOTICE :-**

The Confiscation Order No. JCCT/CTO/VIG-11/GCE-05/2022-23 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. | Discreption of goods | HSN code | Quantity | Rate per Bag (Excluding Tax and Cess) | Value of the goods (Excluding Tax and Cess) |
|--------|----------------------|----------|----------|---------------------------------------|---|
| 01     | Hans Chhap Tobacco   | 2403     | 200 Bags | Rs.3675 per bag                       | Rs. 735000/-                                |

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

**CALCULATION OF TAX :**

A. Penalty and fine under Section 130 of the Act on Goods in lieu of confiscation:

| Penalty under Section 130(1) read with 122(1) on the goods and fine under Section 130(2) of the Act |  |          |          |                |                      |        |         |                    |        |        |
|---|--|----------|----------|----------------|----------------------|--------|---------|--------------------|--------|--------|
| Sl. No.   | Description of Goods                   | HSN Code | Quantity | Net Value      | Penalty Amount (Rs.) |        |         | FINE AMOUNT in Rs. |        |        |
|   |  |          |          |                | CGST                 | SGST   | CESS    | CGST               | SGST   | CESS   |
| 1   | 2                                      | 3        | 4        | 5              | 6                    | 7      | 8       | 9                  | 10     | 11     |
| 1   | Hans chaap Tobacco (Working 160% Cess) | 2403     | 200      | 735000         | 102900               | 102900 | 1176000 | 102900             | 102900 | 529200 |
| <b>Total Payable on Goods</b>   |  |          |          | <b>2116800</b> |                      |        |         |                    |        |        |

Penalty and Fine of the Goods Conveyance No. KA 01 AC 9792 in lieu of confiscation: