



GOVERNMENT OF KARNATAKA
[DEPARTMENT OF COMMERCIAL TAXES]

Office of the Additional Commissioner of
Commercial Taxes

20 AUG 2022

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OFFICE OF THE JOINT COMMISSIONER OF COMMERCIAL TAXES (VIGILANCE), O M
3rd Floor, VTK-2, Rajendra Nagar, Koramangala, Bengaluru-560 047 Bengaluru (e-Governance)
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No. JCCT/CTO/VIG-17/INS-01/2022-23. | 863

Date: 19-08-2022.

:- AUCTION NOTICE :-

The Confiscation Order No. JCCT/CTO/VIG-17/INS-01/2022-23, MA INS-No-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 Integrated Goods and Service Act, 2017.

Goods details:

Details of physical verification of goods seized and stored at VTK-2, Koramangala, Bengaluru, on 26-04-2022				
SI No.	Commodity	Quantity	Remarks	Value (Rs.)
1	2	3	4	5
1	Cool Lip	27 Bags (Big)	6 small bags in a Big bag 1 small bag contains 47 Packets 12 pouches in each packets MRP Rs.204/-per packets	27X6X47= 7614 7614X204= 1553256
2	Hanschapp Tobacco	187 Bags (Big)	1 Big (Bag) contains 2 Small Plastic bags 1 small plastic bag contains 50 packets 1 packets contains 15 pouches MRP Rs. 120/- per packets	187X2X50=18700 18700X120= 2244000
3	Hanschapp Tobacco	94 Bags (Big)	1 Bags (Big) 2 Small Plastic bag 1 small plastic bag = 50 packets 1 packets contains 15 pouches MRP Rs. 120/- per packets	94X2X50=9400 9400X120=1128000
4	Vimal Pan Masala	51 Bags (Big)	1 Bags(Big) 4 Small Plastic bag 1 small plastic bag = 50 packets 1 packets contains 30 pouches MRP Rs. 120/- PER PACKETS	51X4X50= 10200 10200X120= 1224000
5	V-1 Scented Tobacco	9 Bags (Big)	1 Big Bag 5 Small Plastic bag 1 small plastic bag = 4 verysmall plastic bag 1 very small plastic bag = 50 packets 1 very packets = 30 pouches MRP Rs. 30/- per packets	9X5X4X50= 9000 9000X30= 270000
6	RMD Pan Masala	40 BOX	40 Small Box 1 small box 60 pouches MRP 480/- per Box	40x480= 19200
7	M-Scented Tobacco Gold	25 SMALL BOX	1 small box 60 pouches MRP 360/- PER BOX	25X360= 9000

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

CALCULATION OF TAX:

1. Penalty Levied under Section 130(1):

Sl. No.	Description of Goods	HSN Code	Quantity	Taxable Value (Rs.)	Rate of Tax (%)				Penalty Amount (Rs.)			
					CGST	SGST	I/GS	CESS	CGST	SGST	IGST	CESS
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Tobacco & Pan Masala Goods	2403 & 2106	As per Table 2-A above	2468310	14	14	--	160/60	345565	345565	--	3288019

1. 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	Taxable Value (Rs.)	Rate of Tax (%)				Fine Amount (Rs.)			
					CGST	SGST	I/GS	CESS	CGST	SGST	IGST	CESS
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Tobacco & Pan Masala Goods	2403 & 2106	As per Table 2-A above	2468310	14	14	--	160/60	1234155	1234155	--	--

ABSTRACT OF AMOUNTS PAYABLE					
Sl No	Heads	CGST	SGST	CESS	TOTAL
1	PENALTY	345565	345565	3288019	3979149
2	FINE	1234155	1234155	-	2468310
3	TOTAL	1579720	1579720	3288019	6447459

Hence, the undersigned is left with no option but has to dispose the confiscated goods through public auction as per Section 130 of GST Act, 2017.

- (1) In pursuance to the confiscation of goods, the title of the goods now vests in the Government as per the provisions of Section 130 (5) of the KGST / CGST Act, 2017.
- (2) Now in pursuance to Section 130 (7) of the KGST / CGST Act, 2017, the undersigned proceeds to dispose the above goods to realize the sale progress after providing reasonable time opportunity of 07 days to the earlier owner of goods, to pay penalty & fine in lieu of confiscation, for which no person appeared or came forwarded to pay the fine so far.