



## **Supreme Court: Deprecates Revenue's attempt to treat E-way Bill expiry as GST-evasion; Enhances cost**

SC(Division Bench) upholds well-considered and well-reasoned order of Telangana HC(Division Bench) which deprecated Revenue's (Dy. State Tax Officer/Petitioner No.2) attempt to treat validity of expiry on e-way bill as amounting to evasion of tax without there being any evidence of such evasion on Respondent-assessee's part; Writ petition was filed before jurisdictional court by assessee assailing action of Revenue in detaining consignment of paper (goods) during intra-state supply and auto trolley, which was prevented from delivering the goods on designated day (i.e. e-way bill dated January 4, 2020) due to traffic blockage attributable to CAA and NRC political rallies, in treating the following scenarios as clear evasion of tax, viz (i) e-way bill validity expired, (ii) e-way bill was not extended 4 hrs before or after said expiry; Opines that if the undeniable facts, including the traffic blockage due to agitation, are taken into consideration, the State alone remains responsible for not providing smooth passage of traffic, hence, concedes that there was no intent on assessee's part to evade tax; Nonetheless, deriving that (i) no question of law is raised herein by Revenue, (ii) the petition itself is misconceived, (iii) the attempted inference on Petitioner No.2 part that assessee was evading tax because the e-way bill had expired a day earlier and his overall conduct, as baseless and questionable, and (iv) the corresponding harassment faced by the assessee, finds the imposition of nominal cost as the only error on the part of the HC and constrains to enhance it; Therefore, imposes a further cost of Rs. 59,000 to be recoverable within 4 weeks by the State directly from the person/s responsible for this entirely unnecessary litigation; As regards to Revenue's plea in keeping the violation by assessee open considering the operation and effect of Section 129 of Telangana GST Act, SC remarks "The submissions sought to be made do not give rise to even a question of fact what to say of a question of law" while dismissing the Revenue's petition.