

**IN THE HIGH COURT OF MADHYA PRADESH AT JABALPUR
BEFORE**

HON'BLE SHRI JUSTICE SHEEL NAGU

&

HON'BLE SHRI JUSTICE MANINDER S. BHATTI

ON THE 30th OF MARCH, 2022

WRITE PETITION NO.6118 OF 2021

Between:-

**TECHNOSTEEL INFRAPROJECTS PVT.
LTD., THROUGH DIRECTOR ATUL KHANDELWAL,
S/O SHRI MAHESH CHANDRA KHANDELWAL,
REGISTERED OFFICE AT KESHAV BLOCK 6,
10TH BRIDGE, KAMPTEE ROAD,
NAGPUR (MAHARASHTRA)**

PETITIONER

(BY SHRI ALABHYA BAJPAI, ADVOCATE)

AND

**1. THE STATE OF MADHYA PRADESH THROUGH
PRINCIPAL SECRETARY, DEPARTMENT OF
COMMERCIAL TAX, VALLABH BHAWAN, BHOPAL,
(MADHYA PRADESH)**

**2. JOINT COMMISSIONER STATE TAX,
(APPELLATE AUTHORITY), SATNA DIVISION
SATNA, (MADHYA PRADESH)**

**4. STATE TAX OFFICER, ANTI EVASION BUREAU,
SATNA & SAGAR DIVISION, SATNA, (MADHYA PRADESH)**

RESPONDENTS

(BY SHRI NAVEEN DUBEY, GOVERNMENT ADVOCATE)

*This petition coming on for admission this day, **Hon'ble Shri Justice Maninder S. Bhatti** passed the following:*

ORDER

The challenge in this petition has been made to the orders dated 21.08.2018 (Annexure P/1) and 30.10.2019 (Annexure P/2) passed by respondent Nos. 2, Joint Commissioner State Tax, (Appellate Authority) Satna Division, Satna and 3, State Tax Officer, Anti Evasion Bureau, Satna & Sagar Division, Satna, respectively.

2. The fact reveals that the petitioner which is a private company engaged in the business of steel as well as HT wires, entered into an agreement with one M/s Reva Engineering Pvt. Ltd. Jabalpur, for supply of certain goods. As per the agreement, the goods had to be delivered at the factory at Rewa. The said agreement ultimately ensued in transportation of a consignment through M/s Aryan Transport Company, Nagpur by vehicle bearing registration No.MH-40-BG-6847.

3. A tax invoice was generated which reflected the destination as well as the registration number of the vehicle which has been brought on record as Annexure P/3. Thereafter, the petitioner generated E-way bill which is required to be carried along with the consignment. However, the

address on the E-way bill was mentioned at registered office of the consignee at Jabalpur, instead of Rewa and thus, the Revenue Authorities initiated proceedings under Section 129 of Central Goods and Service Tax Act, 2017 which ultimately resulted in passing of the order by which the liability of additional tax as well as penalty was imposed against the petitioner and the appeal against the said order was also dismissed. The petitioner has challenged the order passed by the original as well as appellate Authority.

4. Learned counsel for petitioner submits that the mistake while generating E-way bill was an inadvertent human error and there was no intention to evade the tax liability particularly, when the vehicle number which was transporting the goods was same and hence, prays for quashment of the orders.

5. We have heard learned counsels for the parties.

6. The issue in question which is being sought to be raised in the present petition, has already been decided vide order dated 04.02.2021 in W.P.No.12913/2020 (Robbins Tunnelling and Trenchless Technology (India) Pvt. Ltd. vs. The State of M.P. and others) by a Coordinate Bench as well as this Bench vide order dated 16.03.2022 passed in W.P.No.344/2022.

7. Thus, in view of the above and the mistake in question being bonofide this Court invoking the principle of parity, directs that the

impugned orders dated 21.08.2018 (Annexure P/1) and 30.10.2019 (Annexure P/2) passed by respondent Nos. 2, Joint Commissioner State Tax, (Appellate Authority) Satna Division, Satna and respondent No.3, State Tax Officer, Anti Evasion Bureau, Satna & Sagar Division, Satna, respectively, are quashed.

8. It is further directed that the respondents will be at liberty to consider the case of the petitioner for imposition of a minor penalty, while treating the mistake in question, to be a clerical mistake as per Circular dated 14.09.2018 bearing No.CBEC/20/16/03/2017-GST, issued by Ministry of Finance, Government of India.

9. Consequently, the writ petition stands allowed to the extent indicated hereinabove. No order as to costs.

(SHEEL NAGU)
JUDGE

(MANINDER S. BHATTI)
JUDGE