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Recently, the Hon'ble High Court of Allahabad in the case of Globe Panel Industries India (P.) Ltd. vs. State of U.P, [2024] 159 taxmann.com 203 (Allahabad) has held that since authorities had not been able to indicate any intention on part of assessee to evade tax in relation to e-invoices and E-way bills, technical violation by itself without any intention to evade tax could not lead to imposition of penalty. Facts of the case: The particular vehicle was accompanied by two E-Invoices and two E-Way Bills. The goods matched the description in the E-Invoices and the E-Way Bills. At the time of detention, discrepancy was found that one of the E-Way Bills had expired. Penalty was proposed to be imposed based upon the allegation that the said goods were not accompanied by requisite documents.