

E-Way Bill not required if Value of Goods less than Rs.50,000.00 : Kerala High Court

Fact of the Case

- The petitioner, M/s Best Sellers (Cochin) Pvt. Ltd. was aggrieved by detention notice issued to him in Form GST MOV-7. It is the case of the petitioner that the transportation was of a consignment of watches that had been supplied to him by the seller in Delhi at a discounted rate of Rs.8.99.
- It is seen that the transportation of the goods was accompanied by tax invoice, where the supplier in Delhi had shown the actual price of the consignment of watches, which was Rs.4,49,550/- and had given a discount of almost the entire amount save to the extent of Rs.8.99, and had paid IGST at the rate of 18% on the actual value of the watches.
- The consignment was detained by the respondent, on the ground that, although the consignment was covered by a valid invoice, it was not accompanied by a valid e-way bill.

Decision of the Case

- The learned counsel for the petitioner would point that inasmuch as the discounted value of the goods was less than Rs.50,000/-, there was no requirement for the consignment to be accompanied by an e-way bill.
- The single-judge bench of Justice A.K. Jayasankaran Nambiar while upholding the contention of the petitioner directed the respondent authority to forthwith release the goods and the vehicle to the petitioner on the petitioner producing a copy of this judgment before the authorities.

The Kerala High Court while ordering the release of goods and vehicles ruled that E-Way Bill is not required if the value of goods is less than Rs.50,000.