GSTAT

State Bench Raipur

Division Bench Court No. Court I

APL/62/RPR/2026

SAPNA INDUSTRIES **.....Appellant**

Versus

COMMISSIONER OF STATE TAX, COMMISSIONER OF STATE TAX, DEPARTMENT OF COMMERCIAL TAX (GST), INDRAVATI BHAWAN, BLOCK-C, NAVA RAIPUR (ATAL NAGAR), RAIPUR, CHHATTISGARH 492002. & ORS. **.....Respondent**

Quorum

Hon'ble Pradeep Kumar Vyas, Member (Judicial)
Hon'ble Chandra Bhushan Singh, Member (Technical)

Counsel for Appellant
MR. CHANDRAHAS SAHU, CA

Counsel for Respondent
MR. ASHUTOSH MISHRA, ADVOCATE

Form GST APL-04A

[See rules 113(1) & 115]

Summary of the order and demand after issue of order by the GST Appellate Tribunal

whether remand order: No

Order reference no.: ZA220051026000078H **Date of order:** 12/10/2026

1.	GSTIN/Temporary ID/UIN - 22ACVFS2287E1ZU	
2.	Appeal Case Reference no. - APL/62/RPR/2026	Date - 16/06/2026
3.	Name of the appellant - SAPNA INDUSTRIES, chs.itr296@gmail.com, 9329101741	
4.	Name of the respondant - 1. Office of the State Tax Commissioner, Nava Raipur, Atal Nagar, Chhattisgarh,	

	cctd.cg@gov.in, 8962326279 2. Commissioner of State Tax	
5.	Order appealed against - AD2207240028195	
	(5.1) Order Type - Demand Order	
	(5.2) Ref Number - ZD221025004646W	Date - 09/10/2025
6.	Personal Hearing - 12/10/2026 18/09/2026 07/09/2026 30/07/2026	
7.	Status of Order under Appeal - Confirmed – Order under Appeal is confirmed	
8.	**Order in brief -** The appeal concerned whether fresh e-way bills generated against invoices previously covered represented additional outward supplies or merely the continuation of the same consignments after delays. The appellant maintained that each invoice related to a single supply and that fresh documents became necessary when the earlier e-way bills expired. The Department treated the later declarations as evidence of separate, unaccounted movements. Held that a second e-way bill does not automatically establish a second taxable supply. Nevertheless, it is an independent statutory contemporaneous declaration of goods movement. When successive e-way bills disclose different dates, vehicles or validity periods, the taxpayer must satisfactorily explain their relationship. Although the Department retains the burden of establishing short-payment of tax under Section 73, details of actual movement and trans-shipment lie especially within the knowledge of the supplier requiring credible contemporaneous corroboration. The applicable version of Rule 138 provided mechanisms for updating conveyance details in Part-B and extending e-way bill validity in exceptional circumstances. The Tribunal found that the transporters had used the prescribed updating mechanism and, in one instance, extended validity. The appellant nevertheless failed to connect the subsequent documents with the original consignments through reliable transport records, delivery acknowledgments or other corroboration. Unexplained route deviations, changes in transport document dates and fresh declarations of the entire original journey further undermined the assertion of continuity. The Tribunal distinguished precedents involving mere expiry of e-way bills, detention of identified consignments, or established single movements. This case required substantive adjudication of additional outward supplies, not punishment for an isolated documentation defect. Return-related deficiencies were considered only to assess the appellant's plea of tax already discharged, not as fresh grounds beyond the show-cause notice. Section 35(6) likewise was not invoked independently. As fraudulent intention is not an ingredient of Section 73 proceedings, its absence did not defeat an otherwise established liability. Finding no demonstrated error in consequential interest or penalty, the Tribunal affirmed the demand and dismissed the appeal, subject to due credit for payments and pre-deposits.	

Summary of Order	
9.	If demand order then whether demand quantified: Yes

Section-I

Particulars	Central tax		State/UT tax		Integrated tax		Cess		Total	
	Disputed Amount	Determined Amount	Disputed Amount	Determined Amount	Disputed Amount	Determined Amount	Disputed Amount	Determined Amount	Disputed Amount	Determined Amount
1	2	3	4	5	6	7	8	9	10	11
(a) Tax	0	0	0	0	76500	76500	0	0	76500	76500
(b) Interest	0	0	0	0	83639	83639	0	0	0	83639
(c) Penalty	0	0	0	0	20000	20000	0	0	0	20000
(d) Fees	0	0	0	0	0	0	0	0	0	0
(e) Others										0
(f) Refund										0

10.	For Other orders and Demand orders which are not quantified:	
Issues as raised by proper officer	Issues as determined by Appellate/Revisional authority	Order by GST Appellate Tribunal
Short or non-payment of tax	The Appellate Authority, vide Order-in- Appeal No. 1519/GST/2024 dated 21.06.2025, upheld the findings of the Proper Officer and partly confirmed the demand raised vide DRC-07 Order No. ZD220424039524O dated 29.04.2024. It was observed that the appellant had generated fresh E-Way Bills for the same consignments after expiry of the original E-Way Bills, which amounted to contravention of the provisions governing movement of goods. The explanations regarding change of conveyance and delay in transit were not accepted as sufficient justification. Accordingly, the demand of IGST amounting to 76500 along with applicable interest and penalty aggregating to 180139 was sustained to the extent upheld in the appellate order.	The appeal is dismissed.

Signature
RAIPUR Chandra Bhushan Singh
Designation: Member
Jurisdiction: Raipur

Place: RAIPUR
Date: 12.10.2026

ORDER

PER: C. B. SINGH, MEMBER (TECHNICAL)

1. This appeal has been preferred under Section 112(1) of the Chhattisgarh Goods and Services Tax Act, 2017, read with the corresponding provisions of the Central Goods and Services Tax Act, 2017 (hereinafter collectively referred to as "the CGST/CGGST Acts") and Section 20 of the Integrated Goods and Services Tax Act, 2017 (hereinafter referred to as "the IGST Act"), against Order-in-Appeal No. 1519/GST/2024 dated 27.06.2025, passed by the Joint Commissioner (Appeals), State Tax, Raipur. By the impugned order, the Appellate Authority dismissed the appeal against the adjudication order dated 26.04.2024, passed by the Assistant Commissioner, State Tax, Circle-8, Raipur, under Section 73(9) of the CGST/CGGST Acts, as applicable to integrated tax by virtue of Section 20 of the IGST Act. The adjudication order was summarised in FORM GST DRC-07 bearing Reference No. ZD220424039524O dated 29.04.2024. The surviving demand for FY 2018-19 comprises IGST of ₹76,500/-, interest of ₹83,639/- and penalty of ₹20,000/-, aggregating to ₹1,80,139/-.

FACTUAL MATRIX

2. The proceedings originated from scrutiny of the appellant's returns and e-way bill data. The Department noticed two different e-way bill numbers generated against each of Invoice No. 59/2018 dated 10.05.2018 and Invoice No. 91/2018 dated 14.06.2018. The departmental case is that, while one outward supply corresponding to each invoice was accounted for, the later e-way bill in each pair represented another movement/consignment under the same invoice on which tax was not separately disclosed or paid.

3. Form GST DRC-01 dated 15.01.2024 was issued under Section 73 of the CGST/CGGST Acts, as applicable to integrated tax by Section 20 of the IGST Act, alleging generation of duplicate e-way bills using the same invoice/document particulars and proposing IGST of approximately ₹1,53,001/- together with interest and penalty. The Assistant Commissioner, State Tax, Circle-8, Raipur, by order dated 26.04.2024 summarized in Form GST DRC-07 dated 29.04.2024, ultimately confined the tax demand to one additional tax component against each invoice, namely ₹47,208/- and ₹29,292/-, totalling ₹76,500/-, together with interest of ₹83,639/- and penalty of ₹20,000/-. The tax finally determined was therefore lower than that proposed in the notice.

4. **Invoice No. 59/2018 dated 10.05.2018** carried taxable value of ₹2,62,268/- and IGST of ₹47,208/-. e-way bill No. 881004646656 was generated on 10.05.2018 at about 10:56 A.M.

for an approximately 850 km journey from Abhanpur/Raipur to Lucknow under GR No. A7000693463 dated 10.05.2018 and was valid up to 19.05.2018. The complete e-way bill produced at final hearing shows successive Part-B updates, including vehicle CG04HY3473 and thereafter vehicle UP70ET2718 at Allahabad on 19.05.2018 at about 06:02 P.M. along with a consolidated e-way bill. No extension of validity is shown on the face of this e-way bill. Instead, Part-A of a fresh e-way bill No. 821005226967 was entered on 21.05.2018 at 03:47 P.M. against the same invoice, GR and transporter, again showing Abhanpur/Raipur as the place of dispatch.

5. **Invoice No. 91/2018 dated 14.06.2018** carried taxable value of ₹1,62,735/- and IGST of ₹29,292/-. e-way bill No. 871007602719 was generated on 14.06.2018 at about 09:15 P.M. for 810 km from Abhanpur / Raipur to Kanpur under GR No. 4935285 dated 14.06.2018. Part-B of e-way bill was entered by the transporter at the time of generation. The e-way bill, thereafter, records vehicle MH40N7664 at Nagpur on 17.06.2018 at 03:02 P.M., vehicle GJ01DZ1136 at Indore on 21.06.2018 at 06:48 P.M., and again the same vehicle at Indore on 23.06.2018 at 04:51 P.M. On the latter entries the GR number remains 4935285, though the GR date changed from 14.06.2018 to 21.06.2018. The e-way bill itself bears the notation '[Extended]' and was valid up to 01.07.2018.

6. For the same Invoice No. 91/2018, Part-A Slip No. 871010050538 was entered on 03.07.2018 at 12:50 P.M. A completed fresh e-way bill bearing the same number was generated/updated on 05.07.2018 at 12:58 P.M. for vehicle UP77T1644, under GR No. 4935285 dated 05.07.2018, with validity up to 14.07.2018 for another declared distance of 810 km. The transporter remained the same. The primary record thus explains the apparent 03.07.2018/05.07.2018 date difference: Part-A was entered on 03.07.2018 and the complete e-way bill followed on 05.07.2018. The reference in some appeal papers to e-way bill No. 871010050548 is erroneous.

7. The Appellate Authority rejected the appellant's explanation of one continuous movement and upheld the demand, principally noticing that the statutory scheme itself provided for change of conveyance by updating Part-B and, in exceptional circumstances including trans-shipment, for extension of the existing e-way bill. The Appellate Authority found that the generation of fresh e-way bills on the same invoices was not satisfactorily explained.

PLEADINGS IN THE MEMORANDUM OF APPEAL

8. The appellant's principal plea is that there was only one genuine supply and one continuous movement under each invoice; the later e-way bills were generated only because the earlier e-way bills expired during transit owing to delay, change of vehicle and trans-shipment. It is pleaded that the goods were supported by tax invoices, transport documents and e-way bills, and that no second sale, second consideration, suppression of turnover, bogus transaction or revenue loss has been established.

9. The factual narrative in the first-appeal pleadings is material. In relation to Invoice No. 59/2018, the appellant pleaded movement from Raipur to Lucknow 'via Ahmedabad', change of vehicle/trans-shipment at Ahmedabad and generation of a further e-way bill for onward movement from Ahmedabad to Lucknow after expiry of the original e-way bill. In relation to Invoice No. 91/2018, the pleadings described movement from Raipur to Indore via Nagpur and a fresh e-way bill from Nagpur to Indore after expiry, even though the invoice destination was Kanpur. *The memorandum before this Tribunal substantially carried forward the case that regeneration was necessitated only by transportation exigencies.*

10. The appellant further relies upon Rule 138(10) and decisions concerning expiry or defects in e-way bills and argues that a procedural lapse in documentation cannot, without proof of a second taxable transaction, result in a substantive demand under Section 73. It also stresses absence of fraud or intention to evade tax and seeks deletion of the tax, interest and penalty.

COUNTER-REPLY OF THE RESPONDENT

11. The respondent supports the orders below and disputes the plea of one continuous movement. It contends that separate e-way bill numbers were generated on later dates against the same invoices, with changed vehicle particulars, whereas *the appellant did not place contemporaneous evidence establishing that the later documents related to the very same physical goods.* It further relies upon the availability of the statutory mechanisms for updating Part-B and extending validity rather than generating a fresh movement document.

12. The respondent also questioned the completeness of the e-way bill material originally filed and the transportation narrative pleaded by the appellant. The complete e-way bills containing the Part-B histories were, however, produced at final hearing before this Tribunal. The respondent's objection is therefore considered on the basis of the complete electronic record now available, rather than merely on the incomplete Part-A prints earlier forming part of the pleadings.

FINAL HEARING AND MATERIAL PRODUCED

13. Heard Shri Chandrahas Sahu, learned Authorised Representative for the appellant, and Shri Ashutosh Mishra, learned Authorised Representative for the respondent. Final hearing was concluded on 18.09.2026 and the order was reserved. The show-cause notice, adjudication order, Order-in-Appeal, memorandum of appeal, counter-reply, relevant invoices, e-way bills, transport documents, return material and the documents produced at final hearing have been examined.

14. At final hearing, the appellant stated that the reference to 'Ahmedabad' in relation to Invoice No. 59/2018 was a typographical error and that the correct place was Allahabad. The complete e-way bill produced before us supports this correction, since its Part-B history records the vehicle update at Allahabad on 19.05.2018. The Ahmedabad/Allahabad discrepancy is therefore not treated as an adverse circumstance by itself.

15. In relation to Invoice No. 91/2018, the appellant ultimately stated that the intended route was Raipur-Nagpur-Indore-Kanpur. *It could not explain why the original e-way bill contains two separate Part-B entries at Indore on 21.06.2018 and 23.06.2018 and submitted that those entries had been made by the transporter.* It was also submitted that the period after 01.07.2018 was not covered by the earlier e-way bill and that extension had not been sought because of ignorance. That submission has to be assessed against the primary e-way bill itself, which bears the notation 'Extended' and demonstrates that the portal mechanism for extension and repeated vehicle updates had, in fact, been used during the same movement.

16. The complete e-way bill records also show that the Part-B updates were made by the concerned transporters. That fact is not treated as a contravention because Rule 138, as applicable during the relevant period, contemplated Part-B updating by the transporter where the goods were handed over for transportation. Its relevance is evidentiary: the appellant and its transporters were able to use the statutory mechanism for changes of conveyance and, in the case of Invoice No. 91/2018, extension of the existing e-way bill.

17. Relevant return material was also produced at final hearing. It is evident from the common portal that GSTR-1 for June 2018 had not been filed, that GSTR-1 for May 2018 was filed belatedly on 19.07.2026, and that no contemporaneous payment of tax of May 2018 through GSTR-3B was demonstrated. These facts are not used to enlarge the show-cause notice or to create an independent demand. They are noticed only because the appellant itself relies

upon prior reporting and payment of tax as a circumstance showing that the later e-way bills could not represent untaxed supplies.

ISSUES FOR DETERMINATION

18. The following issues arise for determination:

(i) whether the separately generated later e-way bills against Invoice Nos.59/2018 and 91/2018, on the facts and complete electronic record, are to be treated as evidencing separate consignments / movements and consequential additional outward supplies not disclosed for tax purposes;

(ii) whether the appellant has discharged the evidentiary burden of establishing that each later e-way bill merely continued the same physical consignment covered by the earlier e-way bill; and

(iii) whether the consequential demand of tax, interest and penalty calls for interference.

STATUTORY FRAMEWORK

A. Statutory scheme applicable during May-July 2018

19. Section 31 of the CGST Act requires issuance of a tax invoice before or at the time of removal of goods where the supply involves movement. Section 35 also forms part of the relevant statutory context. Section 35(1) requires maintenance of true and correct accounts, inter alia, of outward supplies, stock of goods and output tax payable and paid. Section 35(6) provides that where goods are found to have been supplied, stored, transported or otherwise dealt with in a manner not accounted for in the prescribed accounts, the proper officer shall determine the tax payable on such goods as if they had been supplied, and the provisions of Section 73 or Section 74, as the case may be, shall apply. Section 68 provides for verification of goods in movement. Section 73 applies where tax has not been paid or has been short-paid for reasons other than fraud, wilful misstatement or suppression of facts. Accordingly, proof of fraudulent intent is not an ingredient of the substantive tax determination under Section 73.

20. Rule 138, as substituted by Notification No. 12/2018-Central Tax dated 07.03.2018 and brought into operation for inter-State movement from 01.04.2018 by Notification No. 15/2018-Central Tax dated 23.03.2018, governs the transactions. Under Rule 138(1), the prescribed particulars were required to be furnished before commencement of movement. Where goods were handed over to a transporter for transportation by road, Rule 138(3) contemplated generation of the e-way bill by the transporter on the basis of the Part-A information furnished

by the registered person. Rule 138(5) specifically provided for updating the conveyance details in Part-B when goods were transferred from one conveyance to another during transit.

21. Rule 138(10), as it stood during the relevant period, prescribed the validity of an e-way bill and also contemplated extension of validity in exceptional circumstances including trans-shipment where the goods could not be transported within the original validity period. *The later provision referring to extension within eight hours of expiry was introduced subsequently by Notification No. 31/2019-Central Tax dated 28.06.2019* and does not govern the present movements, wherein it is provided that "Provided also that the validity of the e-way bill may be extended within eight hours from the time of its expiry." What is material is that, even in 2018, the Rules provided a mechanism for continuation of the same movement through Part-B updates and extension of the existing e-way bill.

22. Rule 55(5) is also instructive. Where goods covered by one invoice are transported in batches or lots, the Rules expressly prescribe delivery challans for subsequent consignments with reference to the invoice. The present case is not pleaded as a batch/lot movement under Rule 55(5). An independently generated e-way bill, therefore, has its own unique statutory identity, validity period and movement particulars. *Where two different e-way bill numbers are generated on materially different dates against the same invoice, they prima facie evidence two declared movements / consignments unless the person asserting continuity satisfactorily establishes otherwise from contemporaneous material.*

B. Evidentiary effect of separate e-way bills

23. A second e-way bill does not, by itself, create a statutory presumption of a second taxable supply. It is, however, a separate contemporaneous electronic declaration of movement. Where two e-way bills bearing different numbers are generated on different dates against the same invoice, with separate validity periods or vehicle particulars, the Department may legitimately call upon the taxpayer to explain why the later document does not represent a separate movement. The burden of establishing the tax short-paid under Section 73 remains on the Department. At the same time, facts concerning the actual movement, trans-shipment, change of vehicle and reason for generation of the later e-way bill are matters especially within the knowledge of the appellant and its transporter. The explanation must therefore be tested against the contemporaneous transport record and the electronic e-way bill history.

24. The decision of the Hon'ble Allahabad High Court in *Anandeshwar Traders v. State of U.P., (2021) 92 GSTR 197*, does not compel a different conclusion. That case concerned an

allegation that an existing e-way bill had already been used for an earlier journey, and the Court found no positive material establishing such earlier movement merely from non-cancellation of the document. Here the Department relies not merely upon non-cancellation or expiry of one e-way bill but upon two separately generated e-way bills against each invoice, on different dates, with independent validity cycles and vehicle particulars. The factual foundation is therefore materially different.

DISCUSSION AND FINDINGS

A. Invoice No. 59/2018

25. The complete first e-way bill supports the appellant on one aspect: the vehicle was in fact updated at Allahabad on 19.05.2018. We therefore accept that 'Ahmedabad' in the first-appeal pleading was a clerical error and do not draw an adverse inference from that discrepancy. The question, however, is whether the fresh e-way bill generated on 21.05.2018 is shown to be a continuation of the very same physical goods.

26. The original e-way bill was valid only up to 19.05.2018 and does not show extension of its validity. The transporter had already used the portal for vehicle updates and a consolidated e-way bill. Yet, after expiry, a fresh Part-A was entered on 21.05.2018 against the same invoice and same GR and again declared Abhanpur / Raipur as the place of dispatch. The later document is not an update of the first e-way bill; *it is a fresh statutory declaration carrying a separate EBN.*

27. No delivery acknowledgment, transporter continuity statement, toll/GPS trail, recipient confirmation or other contemporaneous record has been produced to bridge the period after expiry and establish that the goods under the fresh e-way bill were the very same goods that had reached Allahabad under the earlier e-way bill. Nor has it been shown that an extension of the first e-way bill was attempted but could not be obtained. In these circumstances, the appellant has not satisfactorily rebutted the prima facie inference arising from the independently generated later e-way bill. *The Department's treatment of e-way bill No. 821005226967 as representing another declared movement under Invoice No. 59/2018 is therefore not shown to be erroneous.*

B. Invoice No. 91/2018

28. The record concerning Invoice No. 91/2018 is still more significant. The original e-way bill contains repeated Part-B vehicle changes and, on its face, an extension. It therefore demonstrates actual use of the statutory mechanism for continuation of a movement

notwithstanding change of conveyance and delay. This directly bears upon the explanation that a fresh e-way bill was required merely because the journey continued after trans-shipment.

29. After the extended validity expired on 01.07.2018, Part-A of e-way bill No. 871010050538 was entered on 03.07.2018 and the complete e-way bill followed on 05.07.2018. It records a new vehicle UP77T1644, a fresh validity period up to 14.07.2018 and again the full 810 km journey from Abhanpur / Raipur to Kanpur. The transporter remained the same, but the same GR No. 4935285 appears with changed dates: 14.06.2018 in the original e-way bill, 21.06.2018 in the later entries of the first e-way bill and 05.07.2018 in the fresh e-way bill. The appellant has not satisfactorily explained these changes.

30. The route narrative also does not reconcile with the statutory declarations. The first-appeal pleading described movement from Raipur to Indore via Nagpur despite Kanpur being the invoice destination. At final hearing, the route was stated to be Raipur-Nagpur-Indore-Kanpur. That route was stated to be approximately 1,441 km, whereas both e-way bills declare a distance of only 810 km from Abhanpur / Raipur to Kanpur, broadly corresponding to the substantially shorter Raipur-Jabalpur-Satna-Kanpur route of about 822 km. No contemporaneous transport record explains why goods destined for Kanpur would travel through Nagpur and Indore over a route nearly twice the declared e-way bill distance. The two Indore entries of 21.06.2018 and 23.06.2018 also remain unexplained beyond the statement that they were made by the transporter.

31. If the fresh e-way bill merely continued the same physical goods, the appellant was in the best position to correlate the successive vehicles, GR dates, extension history, uncovered period after 01.07.2018 and eventual delivery by producing transporter records, delivery acknowledgment, toll/GPS material if available, recipient confirmation or any other contemporaneous chain of evidence. No such chain has been established. We therefore hold that the appellant has failed to prove that e-way bill No. 871010050538 merely continued e-way bill No. 871007602719. The separate EBN, new vehicle, new validity cycle, renewed declaration of the full Abhanpur / Raipur-Kanpur distance and changing GR dates cumulatively support the departmental inference of a separate movement / consignment.

C. Return position and plea of tax already paid

32. We accept that generation of a second e-way bill does not, by itself, create a taxable supply. A demand under Section 73 must ultimately rest on tax not paid or short-paid on a taxable supply. Here, however, the later e-way bill in each pair is linked to the same tax invoice,

goods, recipient and taxable value as the earlier e-way bill. The appellant's case is that the later e-way bill merely continued the same physical consignment. For the reasons already recorded, that continuity has not been established. In the absence of any other explanation for the fresh movement declared under the same invoice, the later e-way bill, read with the unreconciled transport particulars, supports the Department's inference of an additional outward movement of the same goods to the same recipient. The inference is thus drawn from the cumulative record and not from the mere existence of a second e-way bill.

33. The return material produced at final hearing does not improve the appellant's position. GSTR-1 for June 2018 had not been filed, GSTR-1 for May 2018 was filed only on 19.07.2026, and contemporaneous payment of the May 2018 liability through GSTR-3B was not demonstrated. We reiterate that these facts are not employed as a fresh ground of demand beyond the SCN. They are considered only to test the appellant's affirmative plea that the transactions had already been duly reported and tax discharged. On the record before us, that plea has not been substantiated.

34. We do not invoke Section 35(6) as an independent or additional ground of demand beyond the show-cause notice. The provision is relevant in appreciating the appellant's contention that an additional movement not separately established by proof of a second sale can under no circumstances result in determination under Section 73. The demand before us continues to rest upon the factual inference drawn from the separately generated e-way bills and the accompanying movement particulars, tested against the appellant's explanation and the evidence on record.

D. Authorities relied upon by the appellant

35. The decisions concerning mere expiry of an e-way bill do not govern the present factual situation. In *Assistant Commissioner (ST) v. Satyam Shivam Papers Pvt. Ltd., (2022) 14 SCC 157*, the Hon'ble Supreme Court dealt with an identified consignment whose delivery was delayed beyond the validity period because of circumstances accepted on the facts. *Shree Govind Alloys (P) Ltd. v. State of Gujarat, (2024) 128 GSTR 349*, *M/s Saahaj Milk Producer Co. Ltd. v. State of U.P., 2025 SCC OnLine All 8192, Globe Panel Industries India (P) Ltd. v. State of U.P., 2024 SCC OnLine All 299*. and *Daya Shanker Singh v. State, (2022) 106 GSTR 69* likewise arose principally from detention/penalty proceedings involving expiry or procedural defects during ***an otherwise identified movement.*** The present proceedings are

under Section 73 and concern fresh and independent e-way bills generated against the same invoices after expiry of the earlier documents.

36. *Ganesh Engineering v. Commr., 2024 SCC OnLine Mad 13045*, decided by the Hon'ble Madras High Court, also turned on a different factual foundation: the Court proceeded on the position that despite duplicate e-way bills, only one consignment under each invoice had actually been sent and the corresponding tax had been paid. No comparable admitted facts exist here. The continuity of the consignments and contemporaneous tax reporting are precisely the matters in dispute.

37. In *M/s Vimal Traders v. Assistant Commissioner (State Tax), W.P. No. 7117 of 2024,* the Hon'ble Madras High Court interfered because the assessing authority did not consider the taxpayer's reply and the documents annexed thereto. That is not the present situation. The Appellate Authority considered the appellant's explanation and Rule 138(10), and the appellant has thereafter been heard at length before this Tribunal, including specifically on the route, vehicle and e-way bill discrepancies.

38. *Cosmo Granites (P) Ltd. v. Commr., GST & Central Excise, 2026 SCC OnLine Mad 5501*, decided by the Hon'ble Madras High Court, illustrates that multiple e-way bills against one invoice require a factual examination rather than a mechanical conclusion. We respectfully apply that approach. On the complete records before us, the examination does not favour the appellant for the reasons recorded hereinabove.

39. *Ashok Kumar Sureka v. Assistant Commissioner, State Tax, (2022) 100 GSTR 160*, is also distinguishable. That case arose from detention during movement and turned on the validity of the e-way bill covering the identified consignment. It did not concern a demand under Section 73 founded on two separately generated e-way bills against the same invoice and the resulting question whether the later e-way bill represented another outward movement.

40. The jurisdictional decision in *K. P. Sugandh Ltd. v. State, (2020) 83 GSTR 372*, concerned detention under Section 129 for alleged undervaluation despite production of invoice and e-way bill. The Hon'ble Chhattisgarh High Court held that such valuation objection could not sustain detention under Section 129 while leaving the State free to initiate appropriate proceedings under law. *That decision reinforces the distinction between summary detention and substantive adjudication.* The present case arises from scrutiny and a demand proceeding under Section 73 on the basis of multiple e-way bill data and is therefore distinguishable.

E. Interest and penalty

41. The appellant's emphasis on absence of fraud, suppression or intention to evade does not answer the substantive tax demand. Section 73 itself applies to tax not paid or short-paid for reasons other than fraud, wilful misstatement or suppression. Absence of fraudulent intent therefore does not neutralise a tax liability otherwise established under that provision.

42. The confirmed amount represents output IGST found not to have been paid on the additional outward supplies. Interest is therefore attracted under Section 50(1), as applied to integrated tax by Section 20 of the IGST Act, for the period of delayed payment. The appellant has not pointed out any error in the period, rate or calculation by which interest of ₹83,639/- has been determined, nor has it furnished an alternative computation. We therefore find no ground to interfere with that amount.

43. Section 73(9) prescribes penalty of ten per cent of the tax determined or Rs. 10,000/-, whichever is higher. Section 20 of the IGST Act applies the relevant provisions of the CGST Act mutatis mutandis and provides, in relation to penalty, for the corresponding integrated-tax consequence. The penalty of ₹20,000/- confirmed in the impugned order does not call for interference. The show-cause notice had proposed a larger amount of tax, and the adjudicating authority confined the tax to ₹76,500/-; the determination therefore does not exceed the notice.

CONCLUSION

44. (i) On the facts and the complete electronic record, we hold that the separately generated later e-way bills against Invoice Nos. 59/2018 and 91/2018 evidence separate consignments and movements, representing additional outward supplies not disclosed for tax purposes;

(ii) For Invoice No. 59/2018, the original e-way bill expired on 19.05.2018 without a recorded extension, while a fresh Part-A entry against the same invoice and GR was made on 21.05.2018, again showing Abhanpur / Raipur as the dispatch point. For Invoice No. 91/2018, the original e-way bill records vehicle updates and an extension, but the completed later e-way bill declares a new vehicle, a fresh validity period and the full Abhanpur / Raipur–Kanpur distance. The changed GR dates and the discrepancy between that distance and the route pleaded through Nagpur and Indore remain unexplained. The appellant has failed to discharge the evidentiary burden of establishing that each later e-way bill merely continued the same physical consignment covered by the corresponding earlier e-way bill; and

(iii) On the cumulative record, the separately generated declarations and the unreconciled movement particulars support the Department's finding that the later entries relate to additional consignments under the respective invoices, rather than merely replacing expired documents for goods already in transit. The appellant has not shown that those additional consignments were separately accounted for or that tax on them was discharged. The confirmed IGST of ₹76,500/-, together with interest of ₹83,639/- and penalty of ₹20,000/-, therefore calls for no interference.

OPERATIVE ORDER

45. Order-in-Appeal No. 1519/GST/2024 dated 27.06.2025 is affirmed insofar as it sustains the demand of IGST of ₹76,500/-, interest of ₹83,639/- and penalty of ₹20,000/-.

46. Any amount already paid or deposited by the appellant towards the impugned demand, including statutory pre-deposits, shall be duly credited and appropriated in accordance with law, ensuring that no amount is recovered twice.

47. The appeal is dismissed. Ordered accordingly. No order to costs.

Pronounced in open court on 12.10.2026.

(Pradeep Kumar Vyas) (Chandra Bhushan Singh)

Dated: 12.10.2026