



2025:AHC:177656

HIGH COURT OF JUDICATURE AT ALLAHABAD

WRIT TAX No. - 205 of 2024

M/S Trimble Mobility Solutions India Private
Limited

.....Petitioner(s)

Versus

State Of Up And 2 Others

.....Respondent(s)

Counsel for Petitioner(s)	:	Kushagra Agrawal
Counsel for Respondent(s)	:	C.S.C.

Court No. - 7

HON'BLE PIYUSH AGRAWAL, J.

1. Heard Shri Suyash Agarwal, learned counsel for the petitioner and learned ACSC for the State - respondents.

2. The instant writ petition has been filed against the impugned order dated 17.06.2023 passed by the respondent no. 3 as well as the impugned order dated 27.12.2022 passed by the respondent no. 2.

3. Learned counsel for the petitioner submits that the petitioner is engaged in providing vehicle tracking services to customers located across India. The petitioner is duly registered under the GST in Haryana, Maharashtra, Uttar Pradesh and Tamilnadu. He further submits that the petitioner had a contract with Surveyor General of India, namely; National Geo-Spatial Data Centre, Department of Government of India, for continuous supply of vehicle tracking and services. For providing the services, GPS devices were required to be delivered, for which e-way bills and tax invoices were issued. The e-way bills were valid for 12 days from the date of its generation. While the goods were in transit, the vehicle developed a break down. Thereafter, without informing the petitioner, the driver of the vehicle tried to get it repaired, but failed. Thereafter, the driver shifted the goods in another vehicle. Due to the said exigency, the goods could not be transported within the time-line as prescribed in the e-way bill and therefore, the e-way bill expired on 20.12.2022. He further submits that the goods, on its journey, were intercepted on the ground that e-way bills had expired, but before passing of the seizure order, new e-way bills were generated on 22.12.2022

at 11.30 a.m. Thereafter, order under section 129(3) of the GST Act was passed on 27.12.2022, against which the petitioner preferred an appeal, which has been dismissed vide impugned order dated 17.06.2023 without considering that the vehicle developed a break down and the goods were transported in another vehicle and during the said process, the earlier e-way bill was expired, but new e-way bill was generated and therefore, there was no intention to evade payment of tax.

4. In support of his submission, learned counsel for the petitioner has relied upon the judgements of the Apex Court as well as this Court in **(1) Assistant Commissioner (ST) Vs. Satyam Shivam Papers Private Limited** [2022 (57) GSTL 97 (SC)], **(2) Ashoka P.U. Foam (India) Private Limited Vs. State of U.P.** [2024 (15) Centax 212 (All.)], **(3) Riadi Steels LLP Vs. State of U.P.** [(2024) 16 Centax 138 (All.)], **(4) Sun Flag Iron & Steel Co. Limited Vs. State of U.P.** [(2023) 12 Centax 264 (All.)], **(5) Falguni Steels Vs. State of U.P.** [(2024) 15 Centax 67 (All.)] and **(6) Globe Panel Industries India Private Limited Vs. State of U.P.** [(2024) 15 Centax 223 (All.)].

5. Per contra, learned ACSC supports the impugned orders and submits that had the goods not been detained, the petitioner would have been succeeded in its attempt to evade payment of tax. The goods in question, when intercepted, were accompanying with expired e-way bill. He further submits that even assuming without admitting that the earlier vehicle developed a break down, the petitioner ought to have generated a new e-way bill before the commencement of onward journey. Therefore, the petitioner had violated the provisions of the Act and the Rules and the proceedings have rightly been initiated against the petitioner.

6. After hearing learned counsel for the parties, the Court has perused the record.

7. It is not in dispute that the goods in question were moving pursuant to the agreement entered in between the petitioner and National Geo-Spatial Data Centre, Department of Surveyor General of India, Government of India, which tracking devices of the vehicles were to be delivered and to be maintained by the petitioner. It is also not in dispute that the goods were accompanying with genuine tax invoice and e-way bill, but the e-way bill was expired before reaches its destination. The respondents have not

disputed the stand taken by the petitioner that the vehicle developed a break down, which delayed the movement of goods. It is also not in dispute that the petitioner has generated a new e-way bills before passing of an order under section 129(3) of the GST Act.

8. This Court, on various occasions, has taken the view that expiry of e-way bill will not attribute to intention to evade payment of tax. Reference may be had to the judgements cited in the aforementioned paragraph no. 4. This Court finds the case in hand squarely covers the dispute in the above-cited judgements.

9. In view of the aforesaid facts & circumstances of the case as well as the law laid down by this Court, the impugned orders cannot be sustained in the eyes of law. The same are hereby quashed.

10. The writ petition succeeds and is allowed.

(Piyush Agrawal,J.)

October 7, 2025
Amit Mishra

