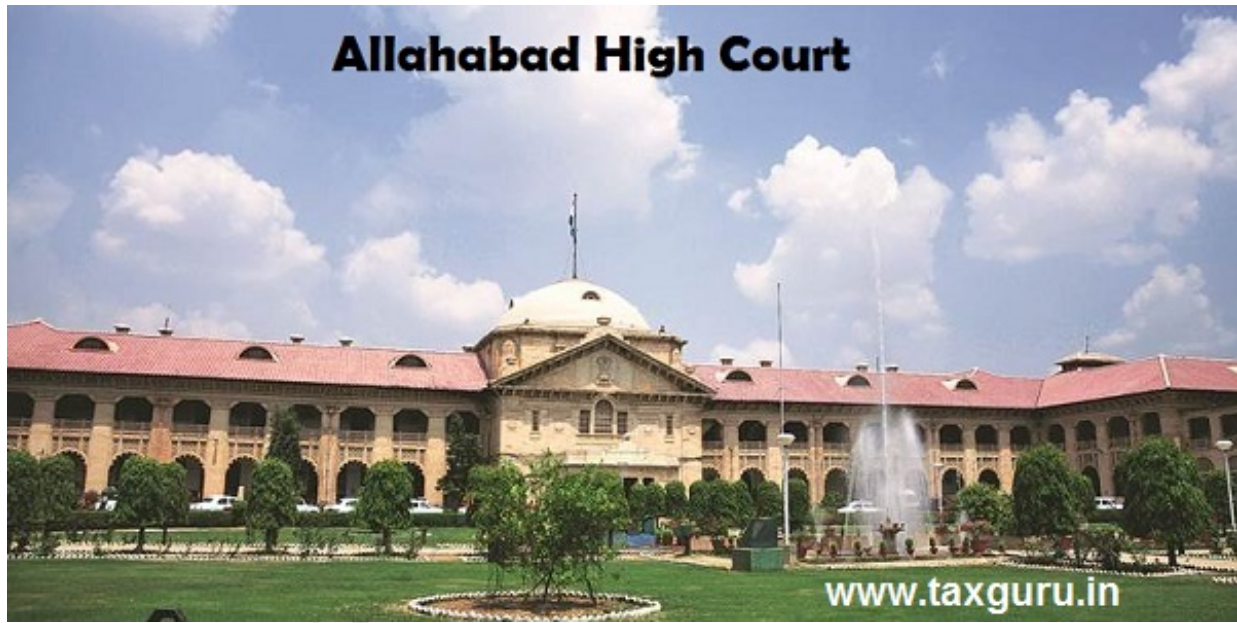




**Author:** CA Santosh Vasantrao Dhumal

## **E-way Bill violation: No Penalty In absence of mens rea: Allahabad HC**



### **Mid Town Associates Vs Additional Commissioner Grade-2 (Appeal) (Allahabad High Court)**

In case of Mid Town Associates Versus Additional Commissioner Grade-2 (Appeal) (WRIT TAX No. – 433 OF 2020), Allahabad High Court, held that, Just because of Non production of E-way bill for verification, does not automates penalty proceeding, if the same is generated and and downloaded before commencement of movement. In the absence of mens rea, no penalty proceedings can be exists.

**Fact of the case:-** The petitioner is a registered dealer, who deals

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**Date:** 2024-05-14