



JUDGEMENT

GST Law Does Not Mandate Strict Adherence to Specific Route Maps for Goods Transporters

In Case Of:	M/s Transways India Transport
Issued By:	Karnataka High Court
Order No:	WRIT APPEAL NO. 854 OF 2022 (T-RES)
Order Date:	24 th June 2024

OBSERVATIONS

- The truck of M/s Transways India Transport carrying steel coils and plates from Mumbai to Bengaluru took a wrong turn at Hebbal junction towards Bommasandra Industrial area. The truck was intercepted by the department's checking squad near Bommasandra.
- Even though all documents were in order, the department penalized the appellant, citing the change of route as transportation of goods without proper documentation and diversion from the original destination under the GST Act.
- The Department's Rs 21.42 lakh penalty on the firm, which was dismissed by a single judge, was being appealed in the High Court.

FINDINGS

- The law requires submission of consignment documents, including details about the consignor, consignee, goods, route maps, and destinations.
- While providing a route map is mandatory, there is no strict obligation to follow that route exactly.
- The High Court of Karnataka clarified that the GST Act does not mandate strict adherence to the provided route map for goods transporters.
- Based on this interpretation, the court set aside the penalty imposed by the State Commercial Tax authorities.

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