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29 JUL 2022

F.No. 206/2022-23

GOVERNMENT OF KARNATAKA

[DEPARTMENT OF COMMERCIAL TAXES]

OFFICE OF THE ASSISTANT COMMISSIONER OF COMMERCIAL TAXES

(ENFORCEMENT)

Vanijya Terige Sankeerna, 80 Feet Road, Siddarameshwara Badavane, Tumkur.E-mail: ctoenf2-tumkur@ka.gov.in

No. CTO(ENF-2)/TUM/GCE-63/2022-23

Date: 26-07-2022

:- AUCTION NOTICE :-

The Confiscation Order No. CTO(ENF-2)/TUM/GCE-63/2021-22 was passed and the below mentioned Goods were confiscated by the undersigned as per the provisions of Section 130 of Central Goods and Service Tax Act and concurrent section of the State Goods and Service Tax Act / Section 20 of the Intergrated Goods and Service Act, 2017.

Goods details:

Sl.no	Description of goods	HSN code	Quantity	Value of the goods
1	2	3	4	5
1	Readymade Gents Pants	6205	150 Pcs	85650
2	Ladies Palazzo and leggings	6204	300 Pcs	12000
3	Ladies Top	6204	280 Pcs	56000
4	Baby Pants and leggings	6209	250 Pcs	10000
5	Mens jeans shirts	1005	150 Pcs	22500
6	Girls long frock	6204	450 Pcs	67500
7	Men's Jerkins	6103	300 Pcs	45000
8	Gents Shirts	6105	200 Pcs	24000
9	Ladies Chappals	6403	50 Pcs	5000
10	Ladies Chappals	6403	200 Pcs	10000
11	Ladies Chappals	6403	300 Pcs	15000
12	Mobile earphones	8517	724 Pcs	72400
13	Jack Horn and LED Headlight of Bikes	8712	1620 Pcs	40350
14	HIG Motorcycle LED headlight and RTD head lamps	8512	90 Pcs	47110

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Consequent upon the said confiscation Order, no person has come forward to pay the penalty and fine.

1. Penalty Under Section 130(1) of the Act / 122(1) of the Act in lieu of Confiscation of the goods payable by the owner of the goods.

Sl. No.	Description of Goods	HSN Code	Quantity	TTO (Rs.)	Rate of Tax (%)		Tax Amount (Rs.)	
					CGST	SGST	CGST	SGST
1	2	3	4	5	6	7	10	11
1	Readymade Gents Pants	6205	150 Pcs	85650	2.5%	2.5%	2141	2141
2	Ladies Palazzo and leggings	6204	300 Pcs	12000	2.5%	2.5%	300	300
3	Ladies Top	6204	280 Pcs	56000	2.5%	2.5%	1400	1400
4	Baby Pants and leggings	6209	250 Pcs	10000	2.5%	2.5%	250	250
5	Mens jeans shirts	1005	150 Pcs	22500	2.5%	2.5%	562	562
6	Girls long frock	6204	450 Pcs	67500	2.5%	2.5%	1687	1687
7	Men's Jerkins	6103	300 Pcs	45000	2.5%	2.5%	1125	1125
8	Gents Shirts	6105	200 Pcs	24000	2.5%	2.5%	600	600
9	Ladies Chappals	6403	50 Pcs	5000	6%	6%	300	300
10	Ladies Chappals	6403	200 Pcs	10000	6%	6%	600	600
11	Ladies Chappals	6403	300 Pcs	15000	6%	6%	900	900
12	Mobile earphones	8517	724 Pcs	72400	6%	6%	4344	4344
13	Jack Horn and LED Headlight of Bikes	8712	1620 Pcs	40350	6%	6%	2421	2421
14	HIG Motorcycle LED headlight and RTD head lamps	8512	90 Pcs	47110	6%	6%	2827	2827
	TOTAL			512510			19457	19457

2. Fine in lieu of Confiscation of goods payable by the owner of the goods under provision of Section 130(2) of the Act:

Sl. No.	Description of Goods	HSN Code	Quantity	TTO (Rs.)	Rate of Tax (%)		Tax Amount (Rs.)	
					CGST	SGST	CGST	SGST
1	2	3	4	5	6	7	10	11
1	Readymade Gents Pants	6205	150 Pcs	85650	47.5%	47.5%	40684	40684
2	Ladies Palazzo and leggings	6204	300 Pcs	12000	47.5%	47.5%	5700	5700

3	Ladies Top	6204	280 Pcs	56000	47.5%	47.5%	26600	26600
4	Baby Pants and leggings	6209	250 Pcs	10000	47.5%	47.5%	4750	4750
5	Mens jeans shirts	1005	150 Pcs	22500	47.5%	47.5%	10688	10688
6	Girls long frock	6204	450 Pcs	67500	47.5%	47.5%	32063	32063
7	Men's Jerkins	6103	300 Pcs	45000	47.5%	47.5%	21375	21375
8	Gents Shirts	6105	200 Pcs	24000	47.5%	47.5%	11400	11400
9	Ladies Chappals	6403	50 Pcs	5000	44%	44%	2200	2200
10	Ladies Chappals	6403	200 Pcs	10000	44%	44%	4400	4400
11	Ladies Chappals	6403	300 Pcs	15000	44%	44%	6600	6600
12	Mobile earphones	8517	724 Pcs	72400	44%	44%	31856	31856
13	Jack Horn and LED Headlight of Bikes	8712	1620 Pcs	40350	44%	44%	17754	17754
14	HIG Motorcycle LED headlight and RTD head lamps	8512	90 Pcs	47110	44%	44%	20728	20728
TOTAL							236798	236798

	CGST	SGST	Total
Penalty Under Section 130(1) read with section 122(1)	19457	19457	38914
Fine Under section 130(2)	236798	236798	473596
Total	256255	256255	512510

Hence, the undersigned is left with no option but has to dispose the confiscated goods through public auction as per Section 130 of GST Act,2017.

(1) In pursuance to the confiscation of goods, the title of the goods now vests in the Government as per the provisions of Section 130(5) of the KGST / CGST Act,2017.

(2) Now in pursuance to Section 130(7) of the KGST / CGST Act,2017, the undersigned proceeds to dispose the above goods to realize the sale progress after providing reasonable time opportunity of 07 days to the earlier owner of goods, to pay penalty & fine in lieu of confiscation, for which no person appeared or came forwarded to pay the fine so far.

(3) The details of Goods proposed to be auctioned are as follows:-

Sl.no	Description of goods	HSN code	Quantity
1	2	3	4
1	Readymade Gents Pants	6205	150 Pcs
2	Ladies Palazzo and leggings	6204	300 Pcs
3	Ladies Top	6204	280 Pcs
4	Baby Pants and leggings	6209	250 Pcs

5	Mens jeans shirts	1005	150 Pcs
6	Girls long frock	6204	450 Pcs
7	Men's Jerkins	6103	300 Pcs
8	Gents Shirts	6105	200 Pcs
9	Ladies Chappals	6403	50 Pcs
10	Ladies Chappals	6403	200 Pcs
11	Ladies Chappals	6403	300 Pcs
12	Mobile earphones	8517	724 Pcs
13	Jack Horn and LED Headlight of Bikes	8712	1620 Pcs
14	HIG Motorcycle LED headlight and RTD head lamps	8512	90 Pcs

1	Date of submission of Bid in sealed cover	From 06-08-2022 to 11-08-2022 during office hours
2	Last Date of submission of Bid in sealed cover	11-08-2022 on or before 3.30PM
3	EMD	Rs. 51,500/-
4	Date of Opening of sealed Bid Cover and place of Auction	Date: 12-08-2022 at 11:00 AM O/o Assistant Commissioner Of Commercial Taxes (Enforcement), Vanijya Terige Sankeerna, 80 Feet Road, siddarameshwara Badavane, Tumkur-572102.

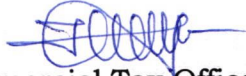
Conditions:

1. The confiscated goods are stored in the godown premises of Assistant Commissioner of Commercial Taxes, Vanijya Terige Sankeerna, 80 feet Road, Siddarameshwara Badavane, Tumkur-572102. The interested bidders can verify the goods for quantity and quality at their cost on 06-08-2022, 07-08-2022, 08-08-2022, 09-08-2022, 10-08-2022 and 11-08-2022 from 11:30 AM to 3:30 PM.
2. The goods will be auctioned in "**AS IS WHERE IS**" basis and in a single lot.
3. Goods Bidder should quote the bid amount in Rupees basis and not in fractions of paisa.
4. The Bidder should be registered under GST Act, 2017.
5. The minimum amount of bid shall be Rs. 5,12,510/-.
6. The persons who are interested to participate in Auction should deposit Earnest Money of Rs. 51,500-00 (Fifty One Thousand Five Hundred only) for goods with the undersigned by way of DD drawn in favour of

Commercial Tax Officer (Enforcement)-2, Tumkur on or before 11-08-2022 up to 3:30 PM during office hours.

7. For communication purpose, the bidder shall furnish his address, telephone number, mobile number and email id.
8. The bidders are requested to quote their bid in sealed cover along with EMD and submit to the undersigned office during office hours on or before 11-08-2022 up to 3:30 PM during office hours.
9. The process of auction will be cancelled where no bid is received or the auction is non-competitive due to lack of adequate participation or due to low bids. However, if there is at least one bid for the minimum amount mentioned, then the person who bid shall be declared as the successful bidder even when he is the sole bidder.
10. The right to accept or reject or postponement of the auction lies with the undersigned.
11. The Owner of the confiscated goods has been given time up to 23:59:59 hours of 11-08-2022 to make payments in lieu of confiscation. Therefore, if payments are received from the owner of the goods upto 23:59:59 hours of 11-08-2022, then the sale by auction scheduled at 11:00 AM of 12-08-2022 will be cancelled and intimation to that effect will be made to those who submit pre-bid security deposit through text message (SMS) latest by 11:00 AM of 11-08-2022. [The 'Owner' of the goods will be determined by the undersigned based upon an application, made to claim the ownership of the goods submitted before 05:30 PM of 11-08-2022 and if the undersigned allows the claim of 'ownership' based upon his objective satisfaction, then the 'owner' of the goods may make the payment upto 23:59:59 hours of 11-08-2022.
12. The successful bidder shall deposit the bid amount immediately through online and the said purchase has to be treated as URD purchases.
13. In case successful bidder fails to deposit the bid amount the EMD will not be returned and, the bid will be awarded to next highest bidder.
14. The bid amount quoted by the bidders will be displayed in the office notice board and the bidder who has quoted highest price will be intimated to lift the goods which are intended to the auction on payment of bid amount.
15. The successful bidder should lift the goods within three days from the date of communication on payment of bid amount through online.
16. Unsuccessful bidder shall get back the EMD after completion of the auction proceedings.
17. If two or more successful bidders quote the same price, the successful bidder will be selected on lucky draw basis.

18. For further information Bidders may contact the undersigned phone number 9448213653.


Commercial Tax Officer,
(Enforcement)-2, Tumkur.
Commercial Tax Officer
(Enforcement) - 02, Tumkur

Copies to:

1. Copy submitted to The Commissioner of Commercial Taxes (Karnataka), Gandhinagar, Bangalore for kind information.
- ✓ 2. The Addl. Commissioner of Commercial Taxes (e-Governance), Office of the Commissioner of Commercial Taxes (Karnataka), Gandhinagar, Bangalore for kind information.
3. Joint Commissioner of Commercial Taxes (Vigilance), Bangalore for kind information.
4. The Addl. Commissioner of Commercial Taxes (Enforcement), South Zone, Bangalore with a request to display the auction notice in the Notice Boards.
5. The Joint Commissioner of Commercial Taxes (Admin) DGSTO-1 2,3,4,5 & 6, Bangalore with a request to display the auction notice in the Notice Boards.
6. The President The Tumkur Dist. Industries and Commerce Association, Tumkur
7. Notice Board www.ctax.kar.nic.in