



GOVERNMENT OF KARNATAKA
[DEPARTMENT OF COMMERCIAL TAXES]

OFFICE OF THE JOINT COMMISSIONER OF COMMERCIAL TAXES (VIGILANCE),
3rd Floor, VTK-2, Rajendra Nagar, Koramangala, Bengaluru-560047.
E-mail: cto-vig-11bng@ka.gov.in

No. JCCT/CTO/VIG-11/GCE-51/2021-22

Date: 16-04-2022

:- AUCTION NOTICE :-

The Confiscation Order No. JCCT/CTO/VIG-11/GCE-51/2021-22 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.	Discreption of goods	HSN code	Quantity	Rate per KG	Value of the goods
01	Cool Lips filter Tobacco	2403	150 boxes	MRP.Rs.204/box	Rs. 30600/-
02	RMD pan masala	2403	43 boxes	MRP.Rs.480/box	Rs.20640/-
03	M scented Tobacco (ManikChand)	2401	57 boxes	MRP.Rs.360/box	Rs.20520/-
04	Y1 Tobacco	2401	800 pouches	MRP.Rs.30/pouch	Rs.24000/-
05	Vimal Kesari Pan Masala	2403	832 pouches	MRP.Rs.120/pouch	Rs.99840/-
06	Hans Chapped Tobacco	2403	800 pouches	MRP.Rs.120/pouch	Rs.96000/-

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

CALCULATION OF TAX :

Sl. No.	Description of Goods	HSN Code	Quantity	TTO (Rs.)	Rate of Tax (%)				Tax Amount (Rs.)			
					CGST	SGST	IGST	CESS	CGST	SGST	IGST	CESS
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Cool Lips filter Tobacco	2403	150 boxes	30600	14%	14%	-	160%	1488	1488	0	17000
2	RMD pan masala	2403	43 boxes	20640	14%	14%		60%	1537	1537	0	6587
3	M scented Tobacco (ManikChand)	2401	57 boxes	20520	14%	14%		160%	998	998	0	11400
4	Y1 Tobacco	2401	800 pouches	24000	14%	14%		160%	1167	1167	0	13333
5	Vimal Kesari Pan Masala	2403	832 pouches	99840	14%	14%		60%	7435	7435	0	31864

6	Hans Chapped Tobacco	2403	800 pouches	96000	14%	14%		160%	4667	4667	0	53333
Total				291600					17290	17290	0	133518

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	IGST	CESS	CGST	SGST	IGST	CESS
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Cool Lips filter Tobacco	2403	150 boxes	30600	14%	14%	-	160%	1488	1488	0	17000
2	RMD pan masala	2403	43 boxes	20640	14%	14%		60%	1537	1537	0	6587
3	M scented Tobacco (ManikChand)	2401	57 boxes	20520	14%	14%		160%	998	998	0	11400
4	Y1 Tobacco	2401	800 pouches	24000	14%	14%		160%	1167	1167	0	13333
5	Vimal Kesari Pan Masala	2403	832 pouches	99840	14%	14%		60%	7435	7435	0	31864
6	Hans Chapped Tobacco	2403	800 pouches	96000	14%	14%		160%	4667	4667	0	53333
Total				291600					17290	17290	0	133518

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	IGST	CESS	CGST	SGST	IGST	CESS
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Cool Lips filter Tobacco	2403	150 boxes	30600	14%	14%	-	160%	5313	5313	0	0
2	RMD pan masala	2403	43 boxes	20640	14%	14%	-	60%	5489	5489	0	0
3	M scented Tobacco (ManikChand)	2401	57 boxes	20520	14%	14%	-	160%	3563	3563	0	0
4	Y1 Tobacco	2401	800 pouches	24000	14%	14%	-	160%	4167	4167	0	0
5	Vimal Kesari Pan Masala	2403	832 pouches	99840	14%	14%	-	60%	26553	26553	0	0
6	Hans Chapped Tobacco	2403	800 pouches	96000	14%	14%	-	160%	16667	16667	0	0
Total				291600					61751	61751	0	0

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
01	Cool Lips filter Tobacco	2403	150 boxes
02	RMD pan masala	2403	43 boxes
03	M scented Tobacco (ManikChand)	2401	57 boxes
04	Y1 Tobacco	2401	800 pouches
05	Vimal Kesari Pan Masala	2403	832 pouches
06	Hans Chapped Tobacco	2403	800 pouches

1	Date of submission of Bid in sealed cover	From 20-04-2022 to 27-04-2022 during office hours
2	Last Date of submission of Bid in sealed cover	27-04-2022 on or before 3.30 PM
3	EMD	Rs.30,000/-
4	Date of Opening of sealed Bid Cover and place of Auction	Date: 28-04-2022 at 11:00 AM O/o the Joint Commissioner of Commercial Taxes (Vigilance), 3 rd Floor, VTK-2, 'A' Block, Rajendra Nagar, Koramangala, Bengaluru-560047.

Conditions:

1. The confiscated goods are stored in the godown premises of Joint Commissioner of Commercial Taxes (Vigilance), VTK-2, Koramangala, Bangalore - 560 047. The interested bidders can verify the goods for quantity and quality at their cost on 25-04-2022, 26-04-2022 and 27-04-2022 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.2,91,600/-.
6. The persons who are interested to participate in Auction should deposit Earnest Money of Rs. 30,000-00 (Thirty thousand only) for goods with the undersigned by way of DD drawn in favour of Commercial Tax Officer (Vigilance) - 11, Bangalore on or before 27-04-2022 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 27-04-2022 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 atleast 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 27-04-2022 to make payments in lieu of confiscation. Therefore, if payments are received from the owner of the goods upto 23:59:59 hours of 27-04-2022, then the sale by auction scheduled at 11:00 AM of 28-04-2022 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 28-04-2022. [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 27-04-2022 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 27-04-2022.
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.

Ravi Kumar
Commercial Tax Officer,
(Vigilance)-11, Bengaluru.
Commercial Tax Officer
(Vigilance)-11, Bengaluru

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 perusal.
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. Notice Board www.ctax.kar.nic.in