

Government of Karnataka


Office of the Deputy Commissioner of Commercial Taxes,
Enforcement, Udupi,
Vaniya Terige Karyalaya, Vivekananda Nagar, 4th Cross Road,
Ajjarakadu, Udupi – 576101
Email address: dcct-enf.udp@ka.gov.in
Dated: 01/07/2021

Terms and conditions of the invitation of bids to purchase areca nut and black pepper confiscated by an order made under Section 130(1) of the KGST Act, 2017, read with Sections 4 and 20 of the IGST Act, 2017, on 25/05/2021 bearing the number 03/2021-22

1. "Notice of Auction of Goods under Section 79(1)(b) of the Act" has been issued on 01/07/2021 in the Form GST DRC-10 [under rule 144(2)] bearing the 03/2021-22 (T No. 363/2021-22). The Notice has been issued because the following tax, penalty and fine levied, in relation to the goods, by the order issued under Section 130(1) on 25/05/2021 bearing the number 03/2021-22 have remained unpaid: -

	Amount
IGST levied	Rs. 3,66,686.00
Penalty levied under Section 122 of the KGST Act, read with Sections 4 and 20 of the IGST Act	Rs. 3,66,686.00
Fine levied under Section 130(2) of the KGST Act, read with Sections 4 and 20 of the IGST Act	Rs. 69,67,017.00
Total: -	Rs. 77,00,389.00

2. The date and time of sale-by-auction has been assigned as **19/07/2021 (Monday) at 11:30 AM.**

 1/7/2021


3. The venue of the sale-by-auction will be:

*Office of the Deputy Commissioner of Commercial Taxes,
Enforcement, Udipi,
Vanijya Terige Bhavan, Vivekananda Nagar, 4th Cross Road,
Ajjarakadu, Udipi – 576101*

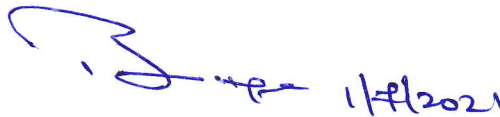
4. The details of the goods to be sold-by-auction and their prices considered while issuing the order of confiscation on 25/05/2021 are as under:

Serial No.	Description of goods	Quantity (in kgs.)	No. of bags	Price per kilogram
1	2	3	4	5
1)	Areca nut – LINDI	455	07	Rs. 320.00
2)	Areca nut – MORA	455	07	Rs. 390.00
3)	Areca nut - MOTI	2210	34	Rs. 370.00
4)	Areca nut – GINI	650	10	Rs. 305.00
5)	Areca nut – CHOLL GINI	455	07	Rs. 325.00
6)	Areca nut – ULLI	65	65	Rs. 205.00
7)	Areca nut – CHOLL ULLI	65	65	Rs. 230.00
8)	Areca nut – LALI	65	65	Rs. 205.00
9)	Areca nut – SEVARDHAN	7930	122	Rs. 350.00
10)	Areca nut – JAM	7345	113	Rs. 325.00
11)	Black pepper	3060	51	Rs. 210.00

5. The sale-by-auction will be of all the goods listed in the table above together as a single lot of goods and the bidders shall bid accordingly.
6. The successful bidder shall, in addition to the bid-amount, be liable to pay KGST and CGST @ 2.5% each, calculated on the bid-amount.
7. The invitation of bids is for the sale-by-auction of the goods in its current condition, whatever this condition happens to be, which is also known as the “as is where is” clause.

 1/7/2021

8. Those interested in participating in the sale-by-auction may check the goods for quality and quantity at their cost on 12/07/2021 and 14/07/2021 from 11:00 AM to 1:30 PM. The venue of checking the goods will be intimated on 09/07/2021 at 6:00 PM, and for this purpose, those interested may call on the mobile phone number 9880018916.
9. The pre-bid security deposit of Rs. 7,33,370.00 (Rupees Seven Lakhs Thirty-Three Thousand Three Hundred and Seventy Only), in the form of a banker's cheque or a demand draft payable at Udupi to "The Deputy Commissioner of Commercial Taxes, Enforcement, Udupi", shall be submitted on / before 17/07/2021 before 5:30 PM at the address mentioned above.
10. The banker's cheques or the demand drafts submitted by those who fail in the auction will be returned on the day of the auction.
11. The successful bidder shall pay the bid-amount, and the applicable KGST and CGST, within fifteen calendar days from the date of service of the Form GST DRC-11 to him / her / it, failing which he / she / it will forfeit the pre-bid security deposit submitted by him / her / it.
12. 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.
13. The minimum amount of bid shall be Rs. 73,33,703.00 excluding KGST @ 2.5% and CGST @ 2.5%.
14. If the successful bidder does not pay the bid-amount, and the applicable KGST and CGST, within fifteen calendar days from the date of service of the Form GST DRC-11 to him / her / it, then the pre-bid security deposit paid by him / her / it will be forfeited and the next highest bidder will be issued with the Form GST DRC-11 provided that the sum of the pre-bid security forfeited from the successful bidder and the bid of the next highest bidder is a minimum of Rs. 73,33,703.00 excluding the applicable KGST and CGST, and so on.



Bharath Kumar Hegde,
Deputy Commissioner of Commercial Taxes,
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