



GOVERNMENT OF KARNATAKA
DEPARTMENT OF COMMERCIAL TAXES

Office of Assistant Commissioner of
Commercial Taxes, (Enforcement)-1
5th Floor, Vanijya Terige Bhawan
Maidan road, Mangaluru-575001
Email: acctenf1wz.mng@ka.gov.in
Date:08-09-2021

Notice for Auction of Confiscated Goods

Command order No : Acct/Enf-01/WZ/MNG/VIG-03/2021-22

Whereas an order has been made by me for sale of the confiscated goods specified in the Schedule below for Rs.89.17.080.00 and admissible expenditure incurred on the auction process in accordance with the provision of section 130 of the CGST / SGST Act 2017.

The sale will be by public auction as per the terms and condition mentioned in the invitation of bid and the goods shall be put up for sale in the lots specified I the Schedule.

The price of each lot shall be paid at the time of sale or as per the direction of the proper officer / specified officer and in default of payment; the goods shall be again put up for auction and resold.

Sl No.	Commodity and variety marked on the bags	No. of bags	Qty in Kgs
1	Arecanut-Jam	52	3380 kgs
2	Arecanut-Jini	6	390 kgs
3	Arecanut-Sevardhan	75	4875 kgs
4	Arecanut-Rash	9	585 kgs
5	Arecanut-Lindi	11	715 kgs
6	Arecanut-Thukudi	1	65 kgs
7	Arecanut-Moti	138	8970 kgs
8	Arecanut-Mora	27	1755 kgs
9	Arecanut-Jam Fatora	7	455 kgs
10	Arecanut Sevardhan Fatora	17	1105 kgs
11	Areacnut-Moti Fatora	21	1365 kgs
12	Arecanut-Mora Fatora	15	975 kgs
13	Arecanut-Fatora mixed	1	65 kgs
14	Arecanut-No grading	2	130 kgs
Total		382	24830kgs

Place:Mangalore
Date:08-09-2021

Signature

Name: Sanjay Balipa

Designation: Assistant Commissioner of Commercial

Taxes (Enforcement)-1, West Zone, Mangaluru



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Terms and condition of the invitation of bids to purchase arecanut confiscated by an order made under Section 130 of the KGST Act, 2017, read with Section 4 & 20 of the IGST Act,2017, on 31/08/2021 bearing the number Acct/Enf-01/WZ/MNG/VIG-03/2021-22.

1. The following tax, penalty and fine levied, in relation to the goods only, by the order issued under Section 130 on 31-08-2021 bearing the number Acct/Enf-01/WZ/MNG/VIG-03/2021-22 have remained unpaid:-

	Amount
Tax CGST levied	2,22,927.00
Tax SGST levied	2,22,927.00
Penalty levied under Section 122 of the KGST Act, read with Sec 4 & 20 of the IGST Act.	
CGST	2,22,927.00
SGST	2,22,927.00
Fine levied under Section 130(2) of the KGST Act ,read with Section 4 and 20 of the IGST Act	
CGST	44,58,540.00
SGST	44,58,540.00
Grand Total	98,08,788.00

2. The date & time of Sale –by-auction has been assigned as 23/09/2021 (Thursday) at 11.00 AM.

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

Sy.No.39/2 ,39/5 with building bearing Door no Q1-07,
Shop no 07,APMC Yard,
Bykampady,Mangalore

4. The details of the goods to be sold-by-auction and their prices considered while issuing the order of confiscation on 31-08-2021 are as follows:

Sl No.	Commodity and variety marked on the bags	No. of bags	Kg/bag	Total weight (kgs)	Price per kg (Rs)
1	Arecanut-Jam	52	65kgs	3380 kgs	350
2	Arecanut-Jini	6	65kgs	390 kgs	375
3	Arecanut-Sevardhan	75	65kgs	4875 kgs	400
4	Arecanut-Rash	9	65kgs	585 kgs	350
5	Arecanut-Lindi	11	65kgs	715 kgs	350
6	Arecanut-Thukudi	1	65kgs	65 kgs	350
7	Arecanut-Moti	138	65kgs	8970 kgs	400
8	Arecanut-Mora	27	65kgs	1755 kgs	350
9	Arecanut-Jam Fatora	7	65kgs	455 kgs	340
10	Arecanut Sevardhan Fatora	17	65kgs	1105 kgs	350
11	Areacnut-Moti Fatora	21	65kgs	1365 kgs	340
12	Arecanut-Mora Fatora	15	65kgs	975 kgs	340
13	Arecanut-Fatora mixed	1	65kgs	65 kgs	325
14	Arecanut-No grading	2	65kgs	130 kgs	350
Total		382		24830kgs	

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 bidder shall bid accordingly.

6. The successful bidder shall, in addition to the bid amount, be liable to pay KGST & CGST @ 2.5% each, calculated on the bid-amount.

7. The invitation of bids 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.

8. Those interested in participating in the sale-by-auction may check the goods for quality and quantity at their cost on 16-09-2021 and 17-09-2021 from 11.00am to 5.00pm.

9. The minimum amount of bid shall be Rs.93,62,934/- excluding KGST @2.5% and CGST @2.5%. The pre-bid security deposit of Rs.9,36,293/- (Rupees Nine lakh thirty six thousand two hundred ninety three only), in the form of a banker's cheque or a demand draft payable at Mangalore to "The Assistant commissioner of commercial taxes, Enforcement-1, West Zone, Mangalore" along with the bid in a sealed envelope (the banker's cheque or the demand draft should not be included in the sealed envelope), shall be submitted on or before 20-09-2021 before 5.30pm at the address mentioned above.

[Handwritten signature]


10. The banker's cheque or the demand drafts submitted by those who fail in the auction will be returned on the day of the auction.

11. The sealed envelopes submitted by the bidders will be opened in their presence at 11.00 am on 23-09-2021.

12. The successful bidder shall pay the bid-amount, and the applicable KGST and CGST, within 28-09-2021 failing which he/she/it will forfeit the pre-bid security deposit submitted by him /her/it and the next highest bidder will be deemed as the successful bidder 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.89,17,080/-excluding the applicable KGST and CGST, and so on.

13. 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 below, then the person who bid shall be declared as the successful bidder even when he is the sole bidder.

14. The owners of the confiscated goods have been given time up to 23:59:59 hours of 15-09-2021 to make payments in lieu of confiscations. Therefore, if payments are received from the owners of the goods up to 23:59:59 hours of 15-09-2021, then such goods shall be excluded from sale-by-auction on 23-09-2021


Sanjay Balipa
Assistant Commissioner of Commercial
Taxes (Enf)-1, West Zone, Mangaluru
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(Enf)-1, West Zone, Mangaluru