

Government of Karnataka

(T.No. 782/21-22)

Office of the Deputy Commissioner of Commercial Taxes,
Enforcement, Udupi,
Vanijya Terige Karyalaya, Vivekananda Nagar, 4th Cross Road,
Ajjarakadu, Udupi – 576101
Email address: dcct-enf.udp@ka.gov.in
Dated: 13-10-2021

Terms and conditions of the invitation of bids to purchase areca nut confiscated by an order made under Section 130 of the KGST Act, 2017, read with Sections 4 and 20 of the IGST Act, 2017, on 13-10-2021, bearing the number 05/2021-22

1. The following tax, penalty and fine levied, in relation to the goods only, by the order issued under Section 130 on 13-10-2021 bearing the number 05/2021-22 have remained unpaid: -


| | Amount |
|---|--------------------|
| IGST levied | Rs. 6,40,835.00 |
| Penalty levied under Section 122 of the KGST Act, read with Sections 4 and 20 of the IGST Act | Rs. 6,40,835.00 |
| Fine levied under Section 130(2) of the KGST Act, read with Sections 4 and 20 of the IGST Act | Rs. 1,21,75,865.00 |
| Total: - | Rs. 1,34,57,535.00 |

2. The date and time of sale-by-auction has been assigned as **27-10-2021 (Wednesday) at 11:30 AM.**

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


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

4. The details of the goods to be sold-by-auction and their prices considered while issuing the order of confiscation on 13-10-2021 are as follows:


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| Descriptions of goods found on the bags | Descriptions of goods after testing | Number of bags | Weight per bag, in kgs. | Total weight in kgs. | Price per kilogram determined after testing |
|---|-------------------------------------|----------------|-------------------------|----------------------|---|
| Choll Jam | NJJ JAM | 3 | 65 | 520 | 430 |
| Choll Moti | CJJ MOTI | 11 | 65 | 715 | 500 |
| Extra Special Jam | NJJ JAM | 23 | 65 | 1495 | 430 |
| Extra Special Mora | NJJ MORA | 6 | 65 | 390 | 450 |
| Extra Special Moti | NJJ MOTI | 30 | 65 | 1950 | 440 |
| Extra Special Sevardhan | NJJ SEVARDHAN | 19 | 65 | 1235 | 440 |
| Fresh Choll Moti | NJJ MOTI | 16 | 65 | 1040 | 440 |
| Jam | NJJ JAM | 17 | 65 | 1105 | 430 |
| Jam Fator Fresh Choll | N JAM FATOR | 4 | 65 | 260 | 410 |
| Jam Fator New | NJJ JAM | 4 | 65 | 260 | 425 |
| Jam GP | NJJ JAM FATOR | 42 | 65 | 2730 | 390 |
| Jeeni | NJJ JINI FATOR | 3 | 65 | 195 | 360 |
| Mora Fresh Choll | NJJ MORA | 30 | 65 | 1950 | 450 |
| Moti Fator New | NJJ MOTI | 5 | 65 | 325 | 440 |
| Moti Fresh Choll | NJJ MOTI | 63 | 65 | 4095 | 440 |
| Moti | C. MOTI | 7 | 65 | 455 | 500 |
| Nakal Choll Mora | NJJ MOTI | 7 | 65 | 455 | 490 |
| Nakal Choll Mora Fator | NJJ MORA FATOR | 3 | 65 | 195 | 425 |
| Nakal Choll Mota Fator | NJJ MORA FATOR | 8 | 65 | 520 | 420 |
| Nakal Choll Moti Fator | N MOTI FATOR | 14 | 65 | 910 | 410 |
| Nakal Choll Sevardhan | NJ SEVARDHAN | 9 | 65 | 585 | 420 |
| New Arecanut Sevardhan | NJJ JAM | 1 | 65 | 65 | 435 |
| New Best Arecanut Fator | N RASH FATOR | 2 | 65 | 130 | 375 |
| New Jam | NJJ JAM | 2 | 65 | 130 | 425 |
| New Jeeni | NJJ JEENI | 37 | 65 | 2405 | 380 |
| Raas | N RASH | 3 | 65 | 195 | 400 |
| New Fator | N BAZAR FATOR | 13 | 65 | 845 | 370 |
| Sevardhan | NJJ SEVARDHAN | 22 | 65 | 1430 | 420 |
| Sevardhan Fator Fresh Choll | NJJ SEVARDHAN FATOR | 2 | 65 | 130 | 420 |
| Sevardhan Fresh Choll | NJJ SEVARDHAN | 39 | 65 | 2535 | 440 |
| Sevardhan GP | NJJ SEVARDHAN | 7 | 65 | 455 | 420 |
| Vachras Fresh Choll | NJJ SEVARDHAN | 5 | 65 | 325 | 430 |
| Total | Total | 462 | NA | 30030 | NA |


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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 + CGST @ 5%, 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.
8. Those interested in participating in the sale-by-auction may check the goods for quality and quantity at their cost on 25-10-2021 and 26-10-2021 from 11:30 AM to 4:30 PM.
9. The minimum amount of bid shall be Rs. 1,28,16,700.00 excluding KGST + CGST @ 5%. The pre-bid security deposit of Rs. 12,81,670.00 (Rupees Twelve Lakhs Eighty-One Thousand Six 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", 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/before 26-10-2021 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 sealed envelopes submitted by the bidders will be opened in their presence at 11:30 AM on 27-10-2021.
12. The successful bidder shall pay the bid-amount, and the applicable KGST + CGST, within 31-10-2021 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. 1,28,16,700.00 excluding the applicable KGST + 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 owner of the confiscated goods has been given time up to 23:59:59 hours of 26-10-2021 to make payments in lieu of confiscation. Therefore, if payments are received from the owner


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of the goods up to 23:59:59 hours of 26-10-2021, then the sale-by-auction scheduled at 11:30 AM of 27-10-2021 will be cancelled and intimation to that effect will be made, to those who submit pre-bid security deposit, through text messages (SMSes) latest by 11:00 AM of 27-10-2021.

15. Whether any person / entity is the 'owner' of the goods will be determined by the proper officer based upon an application, made to claim ownership of the goods, submitted before 5:30 PM of 26-10-2021 and, if the proper officer allows the claim of 'ownership' based upon his objective satisfaction, then the 'owner' of the goods may make the payments up to 23:59:59 hours of 26-10-2021. Payments, even when done up to 23:59:59 hours of 26-10-2021, without prior approval of ownership by the proper officer will be invalid and the person / entity making the payments may apply for refund of the same by following the procedures laid down, but the sale-by-auction as scheduled will happen. Please note that both the purported seller and the purported buyer related to the instant case and the invoice number 18 dated 24-08-2021 issued by Vinayaka Traders (GSTIN - 32GSUPM9670N1ZK) have been determined, by the order dated 13-10-2021, as fraudsters and, therefore, payments by either of these will not be accepted.


Bharath Kumar Hegde,

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