

Government of Karnataka

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: 14/08/2021

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 14/08/2021 bearing the number 04/2021-22

1. The following tax, penalty and fine levied, in relation to the goods only, by the order issued under Section 130 on 14/08/2021 bearing the number 04/2021-22 have remained unpaid: -

	Amount
IGST levied	Rs. 4,38,523.00
Penalty levied under Section 122 of the KGST Act, read with Sections 4 and 20 of the IGST Act	Rs. 4,38,523.00
Fine levied under Section 130(2) of the KGST Act, read with Sections 4 and 20 of the IGST Act	Rs. 83,31,928.00
Total: -	Rs. 92,08,974.00

2. The date and time of sale-by-auction has been assigned as **30/08/2021 (Monday) at 11:00 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 14/08/2021 are as follows:



Description of goods	Number of bags	Weight per bag in kgs.	Total weight in kgs.	Price per kilogram determined after testing
NJ / NR	25	65	1625	360
Fator	8	65	520	350
Jam Fator	10	65	650	380
Fator - REJ	14	65	910	370
Sevardhan Fator	12	65	780	375
NJJ Moti	7	65	455	430
New Jam	6	65	390	420
New Sevardhan	6	65	390	425
Mora	1	65	65	400
New Moti	4	65	260	410
New Sevardhan	5	65	325	420
NJJ Mora	1	65	65	425
Sevardhan	10	65	650	390
Mora	4	65	260	400
Moti	3	65	195	400
Jeeni	10	65	650	370
Moti Fator	4	65	260	400
Mora Fator	2	65	130	400
Sevardhan Fator	3	65	195	390
Jam Fator	2	65	130	390
Double Choll Sevardhan	5	65	325	520
Double Choll Moti	2	65	130	510
Double Choll Jam	2	65	130	520

D. Choll Jam	3	65	195	510
D. Choll Moti	2	65	130	530
D. Choll Sevardhan	6	65	390	520
New Jam	16	65	1040	420
New Sevardhan - JJ	17	65	1105	420
N. Moti	14	65	910	400
New Mora	3	65	195	420
D-Fator	8	65	520	330
D-Fator	1	65	65	350
New Jam	4	65	260	390
New Moti	15	65	975	425
New Sevardhan	16	65	1040	420
New Mora	4	65	260	430
Sevardhan	5	65	325	420
Sevardhan	16	65	1040	370
Moti	11	65	715	350
Jam Fator	11	65	715	360
Mora	4	65	260	360
Jam	18	65	1170	410
Moti Fator	5	65	325	410
Jam Fator	10	65	650	390
Mora Fator	3	65	195	400

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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 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.
8. Those interested in participating in the sale-by-auction may check the goods for quality and quantity at their cost on 24/08/2021 and 25/08/2021 from 11:00 AM to 1:30 PM.
9. The minimum amount of bid shall be Rs. 87,70,451.00 excluding KGST @ 2.5% and CGST @ 2.5%. The pre-bid security deposit of Rs. 8,77,045.00 (Rupees Eight Lakhs Seventy-Seven Thousand and Forty-Five 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 27/08/2021 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 11:00 AM on 30/08/2021.
12. The successful bidder shall pay the bid-amount, and the applicable KGST and CGST, within 06/09/2021 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. 87,70,451.00 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 29/08/2021 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 29/08/2021, then such goods shall be excluded from sale-by-auction on 30/08/2021.



Bharath Kumar Hegde,

Deputy Commissioner of Commercial Taxes,

Enforcement, Udupi,

Government of Karnataka

14/8/2021

BHARATH KUMAR HEGDE,
Deputy Commissioner of Commercial Taxes,
Enforcement, Udupi.