



GOVERNMENT OF KARNATAKA  
(Department of Commercial Taxes)

Office of the Commercial Tax  
Officer(Enf-3),  
Vanijya Therige Bhavana, Darbe,  
Puttur.  
Date:13-10-2023

Notice for Auction of M.S.Scrap

Whereas the goods seized under Section 129(3) of the KGST/CGST Act vide order no. CTO(ENF)-3/PUT/No.17/2023-24 dated 01-09-2023 demanding penalty of Rs.6,82,665-00 under KGST Act and Rs. 6,82,665-00 under CGST Act. In order to recover the penalty demanded as per the order, it is intended to sell the seized goods by way of public auction.

The sale will be by public auction as per the terms and conditions mentioned in the invitation of bid and the goods shall be put up for sale in the lots specified in the table shown below:-

SL. NO	DESCRIPTION OF GOODS	QUANTITY
1	M.S. Scrap	38460 Kgs

The price of the 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.

Place : Mangaluru  
Date : 13-10-2023

(Harishchandra V Naik)  
Commercial Tax Officer  
(Enforcement-3),Puttur

**COMMERCIAL TAX OFFICER  
( ENFORCEMENT - 3 )  
- PUTTUR.**



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**Terms and condition of the invitation of bids to purchase of m.s.scrap seized by an order no. CTO(ENF)-3/PUT/No.17/2023-24 dtd. 01/09/2023 under section 129(3) of the KGST Act, 2017.**

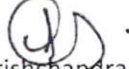
1. The details of the goods to be sold-by-auction and their prices considered as per market value is as follows:

Sl No.	Description of Goods	HSN Code	Quantity	Rate per kg	Value
1	M.S. Scrap	7204	38,460 Kgs	Rs. 36-50	Rs.14,03,790-00

2. The date & time of Sale-by-auction has been assigned as 30/10/2023(Monday) at 11.00 A.M.
3. The venue of the sale-by-auction will be:  
Office of the Joint Commissioner of Commercial Taxes,  
(Enforcement), West Zone, Vanijya Therige Bhavana,  
Maidan Road, Mangaluru.
4. The sale-by-auction will be of all the goods shown in the table above together as a single lot of goods and the bidder shall bid accordingly.
5. The successful bidder shall, in addition to the bid amount, be liable to pay KGST & CGST @ 9% each, calculated on the bid-amount.
6. The invitation of bids for the sale-by-auction of the m.s.scrap in its current condition, whatever this condition happens to be, which is also known as the "as is where is" clause.
7. Those interested in participating in the sale-by-auction may check the m.s.scrap which is stored at Office of the Joint Commissioner of Commercial Taxes, (Enforcement), West Zone, Mangaluru, for quality and quantity at their cost from 25-10-2023 to 27-10-2023 from 11.00AM to 5.00 PM.
8. The minimum amount of bid shall be Rs.14,03,790/- (Rupees Fourteen lakh three thousand seven hundred ninty only). The pre-bid security deposit of Rs. 70,190/- (Rupees Seventy thousand one hundred ninty only), in the form of a banker's cheque or a demand draft payable at Puttur to "The Commercial Tax Officer, (Enforcement-3), Puttur" along with the bid in a sealed envelop (the banker's cheque or the demand draft should not be included in the sealed envelop), shall be submitted on or before 27-10-2023 during the office hours at the office of the Joint Commissioner of Commercial Taxes(Enforcement), West Zone, Mangaluru.

  
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9. 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.
10. The sealed envelopes submitted by the bidders will be opened in their presence at 11.00 a.m on 30-10-2023.
11. The successful bidder shall pay the bid-amount, and the applicable KGST and CGST, within 04-11-2023 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.14,03,790/- . The demand draft in this regard has to be issued favouring "Commercial Tax Officer (Enforcement-3), Puttur, payable at Puttur.
12. The process of auction will be cancelled where no bid is received, or the auction is non-competitive due to be 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.

  
(Harishchandra V. Naik)  
Commercial Tax Officer,  
(Enforcement)-03, Puttur  
**COMMERCIAL TAX OFFICER**  
**( ENFORCEMENT - 3 )**  
**PUTTUR,**

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. The Joint Commissioner of Commercial Taxes(Enforcement), West Zone, Mangaluru for kind information with a request to display the auction notice in the Notice Boards.
4. The Joint Commissioner of Commercial Taxes (Admin) DGSTO, Mangaluru, with a request to display the auction notice in the Notice Boards.
5. Notice Board [www.ctax.kar.nic.in](http://www.ctax.kar.nic.in)