

**GOVERNMENT OF ASSAM**  
**OFFICE OF THE JOINT COMMISSIONER OF STATE TAX: JORHAT ZONE**  
**JEC ROAD, JORHAT – 785001**

FORM GST DRC-10  
[See rules 144(2) & 144A]

**Notice for Auction under section 79(1)(b) or section 129(6) of the Act**

No. 186

Date: 9/9/2025

Whereas the goods or conveyance detained or seized under Section 129 are liable for sale or disposal in accordance with the provisions of sub-section (6) of section 129 for recovery of penalty of Rs. 6,29,974/- payable under subsection (3) of section 129 and the expenses incurred in safe custody and handling of such goods or conveyance and other administrative expenses.

The sale will be by public auction and the goods and/ or conveyance shall be put up for sale in the lots specified in the TABLE : 1 below. The sale will be of the right title and interests of the defaulter. And the liabilities and claims attached to the said properties, so far as they have been ascertained, are those specified in the schedule against lot.

The auction will be held on 18-09-2025 at 10: AM. This time limit is put considering the perishable nature of the goods.

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

TABLE:1

| Description of goods       | Quantity                | Total Value as Per MRP | Estimated market value |
|----------------------------|-------------------------|------------------------|------------------------|
| TALAB PANMASALA (RS. 18/-) | 40950 POUCHES (21 Bags) | 737100                 | 597051                 |

TABLE: 2

| TAX AMOUNT                    |       |        | PENALTY AMOUNT @200% OF TAX   |       |        |
|-------------------------------|-------|--------|-------------------------------|-------|--------|
| CGST                          | SGST  | CESS   | CGST                          | SGST  | CESS   |
| 39558                         | 39558 | 235872 | 79115                         | 79115 | 471744 |
| Total SGST+ SGST+CESS= 314988 |       |        | Total SGST+ SGST+CESS= 629974 |       |        |

**Terms and Conditions:**

1. The sale by auction will be all the goods listed in the TABLE :1 above together as a single lot of goods and bidder shall bid accordingly.
2. The minimum bid price for the listed goods to be sold by auction shall be Rs. 314988/- (Which is Tax amount + Cess amount and penalty amount is not considered here as it is above the market value of the goods)
3. Bids are invited for the sale of goods by auction on an 'as is where is' basis, meaning the goods will be sold in their present condition, whatever that condition may be.
4. A pre bid security deposit for an amount of Rs. 20000/- in the form of Bankers Cheque, or a demand draft payable at Guwahati to "The Commissioner of Taxes, Assam" may be deposited at the hands of Assistant Commissioner of State Tax, Jorhat Zone, Jorhat while submitting the sealed envelope of bid on or before 4 pm

of 17-09-2025. Note that banker's cheque or the demand draft should not be put inside the sealed envelope of bid but submitted separately.

5. The banker's cheque or the DD submitted by those who fail in the auction process will be returned immediately on the date of auction. Only the banker's cheque or the DD of the successful bidder shall remain in the custody of the officer and shall be forfeited in case of the bidder fails to pay the bid amount within the stipulated time. On the successful payment of the Bid amount in the Government Exchequer, the banker's cheque or DD shall be returned to the bidder.
6. The sealed envelopes submitted by the bidders will be opened on the day of auction before all the participants. The successful bidder shall deposit the bid amount through online or through E-payment within three (3) days of intimation from the undersigned and shall remove the material within (2) two days after depositing the full bid amount. This time limit is put considering the perishable nature of the goods.
7. The cost of transportation loading/unloading or any other matter with the goods would be borne by the bidder.
8. For communication purpose, the bidder shall furnish his address, mobile no and email id properly in the sealed bid.
9. The process of auction shall be cancelled if no bid is received. However, if there is one bid and bid price is found to be the minimum price fixed, the person shall be declared as successful bidder even if he is the sole bidder.
10. The right to accept or reject or postponement of the auction lies with the undersigned.
11. In case there is any change in the date of sale by auction due to some unavoidable circumstances the same will be notified in <https://tax.assam.gov.in>.

  
(SASHANKA KAKOTY)  
Assistant Commissioner of State Tax  
Jorhat Zone, Jorhat  
Name: Sashanka Kakoty  
Assistant Commissioner of State Tax  
Jorhat Zone, Jorhat

Memo No:

Dated: 9/9/2025

Copy To: 187-189

1. The Principal Commissioner of State Tax, Kar Bhawan, Guwahati for kind information.
2. The Joint Commissioner of State Tax, Jorhat Zone, Jorhat for kind information
3. The ITO, Kar Bhawan, Guwahati for publishing the notice of auction in the official website.

  
(SASHANKA KAKOTY)  
Assistant Commissioner of State Tax  
Jorhat Zone, Jorhat  
Name: Sashanka Kakoty  
Assistant Commissioner of State Tax  
Jorhat Zone, Jorhat