

GOVERNMENT OF ASSAM
OFFICE OF THE ASSISTANT COMMISSIONER OF STATE TAX
KOKRAJHAR UNIT, KOKRAJHAR

FORM GST DRC-10
[SEE RULE 144A]

Notice For Auction of Detained and Seized Goods U/S 129(6) R/w Section
79(1)(b) of Assam GST Act 2017/ Central GST Act 2017

No. 28

Dated Kokrajhar The 3rd of May, 2025

The order no. 23 dated 14.04.2025 was passed by Asst. Commissioner of State Tax cum Proper Officer, Kokrajhar for payment of penalty under section 129 against the below mentioned goods which were detained and seized as per provisions of section 129 of Assam Goods and Service Tax Act 2017 and concurrent section of Central Goods and Service Tax Act 2017 / Section 20 of the Integrated Goods and Service Act, 2017.

Goods Details:

SI NO	DESCRIPTION OF THE GOODS	BRAND	HSN	NO. OF BAGS	QUANTITY IN POUCHES	VALUE (RS)
1	PAN MASALA MRP Rs 10	Signature	21069020	120	816120	8161200
2	CHEWING TOBACCO MRP Rs 5	Action	24039910	30	835920	4179600

Consequent upon the said order no person has come forward to pay the penalty.

ABSTRACT OF AMOUNTS PAYABLE						
SI NO.	HEADS	CGST	SGST	IGST	CESS	TOTAL
1	PENALTY	1616265	1616265	0	9904320	13136850
2	TOTAL	1616265	1616265	0	9904320	13136850

1. In pursuance to the seizure of the goods, the department is taking over actual possession of the goods as per the provisions of the Assam GST Act, 2017 read with Central GST Act, 2017.
2. Now, in pursuance to Section 129(6) of Assam / Central GST ACT 2017, the Proper Officer proceeds to dispose the above goods to realize the sale proceeds after providing reasonable time opportunity of 15 days to the earlier owner of goods. But none came forward to pay the penalty. Hence, the Proper Officer is left with no option but to dispose the seized goods through public auction as per provisions of Section 79 of Assam GST Act, 2017 read with rule 144A of Assam GST Rules 2017.

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

SCHEDULE

LOT 1					
SI No	Description of The Goods	Brand	HSN	No. of Bags	Quantity In Pouches
1	PAN MASALA	Signature	21069020	120	816120
2	CHEWING TOBACCO	Action	24039910	30	835920

PLACE: KOKRAJHAR

DATED: 03/05/25

SIGNATURE:

Rashmi Pathak

NAME: RASHMI PATHAK

DESIGNATION: ASST. COMM. OF STATE TAX

Asstt. Commissioner of State Tax
Kokrajhar Unit

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TERMS AND CONDITIONS OF THE INVITATION OF THE BIDS

1. The date and time of sale of auction has been assigned as 15-05-2025(Thursday) at 11.30 AM at **The Office of The Assistant Commissioner of State Tax, Kokrajhar.**
2. The seized goods are kept at the premises of Gossaigaon PS, Gossaigaon. The interested bidders can verify the goods for quantity and quality at their cost on or before 14-05-2025 from 11.30 am to 3.30 pm by taking permission in writing from the office of the undersigned along with submission of an identity proof.
3. The details of the goods to be sold by auction are as follows:

SI No	Description of The Goods	Brand	HSN	No. of Bags	Quantity In Pouches
1	PAN MASALA	Signature	21069020	120	816120
2	CHEWING TOBACCO	Action	24039910	30	835920

4. 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.
5. The minimum bid price for the listed goods to be sold by auction shall be Rs. 3151369.00 (Excluding Tax & Cess). Minimum base price (price excluding taxes and cess) of each Pan Masala pouch has been taken as Rs. 3.38 and minimum base price (price excluding taxes and cess) of each chewing tobacco pouch has been taken as Rs. 0.47 based on prevailing market rate.
6. The successful bidder should be registered with a valid GSTIN and shall in addition to the bid amount be liable to pay Assam SGST and CGST at the rate of 14% each calculated on the bid amount along with cess of Rs 2611584 for Pan Masala and Rs 2340576 for Chewing Tobacco respectively.
7. The payment of bid amount shall be made in the temporary GSTIN generated in the name of the vehicle in charge with 50% amount under the CGST penalty and 50% amount under the SGST penalty head. The payment of tax and Cess shall be made by

the successful bidder through his GSTIN on RCM basis and the sale to be taken as purchase made from URD.

8. 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.
9. A pre-bid security deposit for an amount of Rs 5,00,000 (Rupees five lakhs only) in the form of banker's 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, Kokrajhar while submitting the sealed envelope of bid on or before 14.05.2025.

Note that the banker's cheque or the demand draft shouldn't be put inside the sealed bid it may be separately submitted to the officer along with the sealed bid.

10. 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 DD of the successful bidder shall be kept in the custody of the officer and shall be forfeited in case the bidder fails to pay the bid amount within the stipulated time. On successful payment of the bid amount in the Government Exchequer, the banker's cheque or DD shall be returned to the bidder.
11. The sealed envelopes submitted by the bidders will be opened on the day of auction before all the participants i.e 15.05.2025 at 11.30 am.
12. The successful bidder shall deposit the bid amount and applicable taxes and cess through online or any mode of E-Payment within three days (03 days) of intimation from the undersigned and shall remove the material within two days (02 Days) after making full payment of bid amount. The time limit has been put considering the perishable nature of the goods meant for auction. In case the successful bidder fails to deposit the bid amount within the stipulated time, the pre-bid security will be forfeited and the next highest bidder will be deemed to be the successful bidder for the auction sale. The cost of transportation, loading/unloading or any other matter with the goods would be borne by the successful bidder.
13. For Communication purpose, the bidder shall furnish his address, mobile no. and email-id properly in the sealed bid.
14. The process of auction shall be cancelled if no bid is received or low bid is received than the minimum price fixed for the bid. However, if there is atleast one bid and the bid price is found to be the minimum price fixed, the person shall be declared as the successful bidder even when he is the sole bidder.

15. The right to accept or reject or postponement of the auction lies with the undersigned.
16. If two or more successful bidders quote the same price, successful bidder will be selected on lucky draw basis.
17. The owner of the goods is given time up to 23:59:59 hours of 14.05.2025 to make payment in lieu of auction. Therefore, if payments are received from the owners of the goods within 23:59:59 hrs of 14.05.2025 the goods shall be excluded from sale by auction and the same will be notified in the website <https://commercialtax.assam.gov.in>
18. In case there is any change in date of sale by auction due to some unavoidable circumstances the same shall be notified in <https://commercialtax.assam.gov.in>.

Rashmi Pathak
03/05/25
Name: Rashmi Pathak
Designation: Asst. Comm. Of State Tax
Kokrajhar, Assam
Asstt. Commissioner of State Tax
Kokrajhar Unit

Memo No: 28(A)

Dated Kokrajhar The 03rd May 2025

Copy To:

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

Rashmi Pathak
03/05/25
Name: Rashmi Pathak
Designation: Asst. Comm. Of State Tax
Kokrajhar, Assam
Asstt. Commissioner of State Tax
Kokrajhar Unit