

आयुक्त का कार्यालय Office of the Commissioner केन्द्रीय वस्तु एवं सेवाकरऔरउत्पाद शुल्क, वड़ोदरा-॥ Central GST & Central Excise, Vadodara-II, वस्तु एवं सेवाकर भवन, शुभानपुरा, वड़ोदरा– 390023 GST Bhawan, Subhanpura, Vadodara –390023 E-mail - prevbrd2grp7@gmail.com



F.No.IV/06-Prev/125/MSTC/Gr-VII/2023-24

Vadodara, Date: 16.01.2024

2nd E-AUCTION NOTICE, DATED 16.01.2024

Vide Confiscation orders GST MOV-11 Order No. 06/2023-24 and GST MOV-11 Order No. 07/2023-24 both dated 13.12.2023 issued by this office, the Goods listed below were confiscated by the Proper Officer as per the provisions of the Section 130 of CGST/SGST/IGST Act, 2017 and rules made there under:-Details of the Confiscated goods:-

Sr.	Description of goods	HSN	Quantity
No.	Rajshree Pan Masala (MRP Rs. 4)	Code 210690	36720 Pkts (1175040 Pouches)
2	Rajshree Pan Masala (MRP Rs. 18)	210690	8000 Pkts (120000 Pouches)
3	Kamla Pasand Pan Masala (MRP Rs. 4)	210690	6000 Pkts (198000 Pouches)
4	Black Label Premium Chewing Tobacco (MRP Rs. 1)	240399	36480 Pkts (1167360 Pouches)
5	Black Label 18 Premium Chewing Tobacco (MRP Rs.1.5)	240399	8160 Pkts (122400 Pouches)
6	Double black Label Premium Chewing Tobacco (MRP Rs. 1)	240399	6000 Pkts (198000 Pouches)

Since no person has come forward to pay the tax, penalty and redemption fine, this office intends to dispose of the confiscated goods through E-auction on M/s. MSTC LTD's portal as per the provisions of CGST Act, 2017 read with CBIC Disposal Manual 2019 on "As is and whatever is basis". The details of Goods proposed to be auctioned are as follows:-

3. Lot No. 001 (Goods confiscated vide GST MOV-11 Order No. 06/2023-24 dated 13.12.2023)

Inspection of Goods:- 16.01.2024 to 20.01.2024 (10:00 AM to 6:00 PM), Bidding Date:- 22.01.2024, Bidding Time:- 12:00 PM to 6:00 PM							
Sr. No.	Description of goods	HSN Code	Quantity	E.M.D.			
1	Rajshree Pan Masala (MRP Rs. 4)	210690	16320 Pkts (522240 Pouches)				
2	Rajshree Pan Masala (MRP Rs. 18)	210690	5000 Pkts (75000 Pouches)	Rs.50000/-			
3	Kamla Pasand Pan Masala (MRP Rs. 4)	210690	4000 Pkts (132000 Pouches)				
4	Black Label Premium Chewing Tobacco (MRP Rs. 1)	240399	16480 Pkts (527360 Pouches)				
5	Black Label 18 Premium Chewing Tobacco (MRP Rs.1.5)	240399	5100 Pkts (76500 Pouches)				
6	Double black Label Premium Chewing Tobacco (MRP Rs. 1)	240399	4000Pkts (132000 Pouches)				

4. Lot No. 002 (Goods confiscated vide GST MOV-11 Order No. 07/2023-24 dated 13.12.2023)

Inspection of Goods:- 16.01.2024 to 20.01.2024 (10:00 AM to 6:00 Bidding Date:- 22.01.2024, Bidding Time:- 12:00 PM to 6:00 PM				PM),
Sr. No.	Description of goods	HSN Code	Quantity	E.M.D.
1	Rajshree Pan Masala (MRP Rs. 4)	210690	20400 Pkts (652800 Pouches)	
2	Rajshree Pan Masala (MRP Rs. 18)	210690	3000 Pkts (45000 Pouches)	
3	Kamla Pasand Pan Masala (MRP Rs. 4)	210690	2000 Pkts (66000 Pouches)	Rs.50000/-
4	Black Label Premium Chewing Tobacco (MRP Rs. 1)	240399	20000 Pkts (640000 Pouches)	
5	Black Label 18 Premium Chewing Tobacco (MRP Rs.1.5)	240399	3060 Pkts (45900 Pouches)	
6	Double black Label Premium Chewing Tobacco (MRP Rs. 1)	240399	2000 Pkts (66000 Pouches)	

Terms & Conditions:-

- 1. The Confiscated goods are stored in the confiscated trucks bearing Registration No. RJ-14-GH-8876 & RJ-14-GL-0061 placed at the office premise of the Commissioner, CGST & Central Excise, Vadodara-II Commissionerate, Vadodara, GST Bhavan, Arkee Garba Ground, Subhanpura, Vadodara, Gujarat-390023. The interested bidders can inspect the goods for quantity and quality during office hours on any day from 16.01.2024 to 20.01.2024. For this purpose, Bidders can contact Shri Mahavir Singh, Superintendent or Shri Manoj Kumar Yadav, Inspector. Their mobile numbers are 8347971094 and 9891798554 respectively.
- 2. The goods will be auctioned on the portal of M/s. MSTC Ltd., (URL is https://www.mstcecommerce.com/auctionhome/index_new.jsp) Vadodara through E-auction in two lots.
- 3. The bidder shall quote the bid amount in Rupees basis and not in fraction of paisa.
- 4. The bidder should be registered under CGST Act, 2017 and on M/\$. MSTC Ltd.
- 5. The person who are interested to participant in auction should deposit Earnest Money of Rs. 50,000/- (Rupees Fifty Thousand only) to Limited, Vadodara
- 6. For Communication purpose, the bidder shall furnish his office address, telephone number, mobile number and email-ID.
- 7. The bidder will have to quote their bid on M/s. MSTC Limited, Vadodara through e-auction on 22.01.2024 during the time from 12:00 PM to 6:00 PM (Lot No.001 and Lot No. 002).

Place of auction	Time	Date
	LOT No. 001 AND LOT No. 002:- 12:00 PM to 6:00 PM	22.01.2024

8. It may be noted that even if there is only one bid at or above the Reserve Price, the said person shall be declared as the successful bidder even if he is the sole bidder.

- 9. This Commissionerate reserves the absolute right to accept or reject any bid or to extend the bidding time or postpone the E-auction etc. without assigning any reason thereto.
- 10. The successful bidder will have to make the payment for the goods by **26.01.2024**. Thereafter, this office will take 05 working days for verification of payment/processing of file etc. before handing over the goods to the successful bidder.
- 11. The successful bidder shall make the payment of the applicable IGST/CGST/SGST (@ 28% on bid amount) and CESS (@ 32% on M.R.P. for PAN MASALA & @ 56% on M.R.P for Chewing Tobacco) on RCM basis through online mode by debiting his E-Cash Ledger only and generation of DRC-03 in consultation with the Officer (s) as mentioned in clause-1 of the T&C. The goods once handed over to the successful bidder shall not be returnable, either partially or fully, under any condition no refund of taxes/value amount will be made thereto.
- 12.In case successful bidder fails to deposit the bid amount, the EMD will not be refunded/returned and the bid will be awarded to the next highest bidder.
- 13. The bid amount quoted by the bidders will be displayed in the office notice board and the bidder who has quoted highest price will be intimated to lift the goods which are put to auction on payment of bid amount.
- 14. The successful bidder should lift the goods within five (05) days from the date of communication on payment of bid amount through online.

Somenendah 16/01/24 (Somananda Sahoo)

Deputy Commissioner (A.E.) CGST & Central Excise, Vadodara-II

Copy to:-

1. The Branch Manager, M/s. MSTC Limited, Vadodara: - for uploading the Auction Notice on MSTC e-auction portal.

2. The Superintendent Systems with a request to upload/display the e-auction notice on the CBIC Dashboard.

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