

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 14TH DAY OF JANUARY 2015/24TH POUSHA, 1936

WP(C).No. 318 of 2015 (L)

PETITIONER(S):

**M/S. FASHION MARBLES AND GRANITES (P) LTD.,
SAHODARAN AYYAPPAN ROAD, VYTTLA, KOCHI,
REPRESENTED BY ITS MANAGING PARTNER MR.R.R.MAHESWARI.**

**BY ADVS.SRI.DEVAN RAMACHANDRAN
SRI.K.M.ANEESH**

RESPONDENT(S):

- 1. THE STATE OF KERALA,
REPRESENTED BY ITS SECRETARY, DEPARTMENT OF TAXES,
SECRETARIAT, THIRUVANANTHAPURAM - 695 001.**
- 2. THE COMMISSIONER (COMMERCIAL TAXES),
SECRETARIAT, THIRUVANANTHAPURAM - 695 001.**
- 3. THE COMMERCIAL TAX INSPECTOR,
OFFICE OF THE COMMERCIAL TAX OFFICE, WALAYAR,
PALAKKAD - 678 624.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 14-01-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Msd.

APPENDIX

PETITIONER(S)' EXHIBITS

- EXHIBIT-P1: TRUE COPY OF THE INVOICE ISSUED DATED 29/12/2014.
- EXHIBIT-P2: TRUE COPY OF THE RECEIPT OF ADVANCE TAX.
- EXHIBIT-P3: TRUE COPY OF THE DEMAND NOTICE ISSUED BY
THE 3RD RESPONDENT DATED 31/12/2014.
- EXHIBIT-P4: TRUE COPY OF THE LETTER ISSUED BY THE PETITIONER TO
THE 3RD RESPONDENT.
- EXHIBIT-P5: TRUE COPY OF THE CIRCULAR NO. 18/2012 ISSUED BY
THE 2ND RESPONDENT.
- EXHIBIT-P6: TRUE COPY OF THE LETTER DATED 02/01/2015 ISSUED BY
THE PETITIONER ALONG WITH ENCLOSURES.
- EXHIBIT-P7: TRUE COPY OF THE JUDGMENT OF THIS HON'BLE COURT IN
W.P.(C).NO.7192/2008.
- EXHIBIT-P8: TRUE COPY OF THE JUDGMENT OF THIS HON'BLE COURT IN
O.P. NO.17348/1998.

RESPONDENT(S)' EXHIBITS

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.318 OF 2015

Dated this the 14th day of January, 2015

J U D G M E N T

Counsel for the petitioner submits that, based on the interim direction issued by this Court, the consignment of marble slabs that was detained was measured by the respondent authority, in his presence, and a copy of the measurement sheet has also been given to him. Thereafter, the consignment was released by the respondents. He also submits that, for the amount demanded as security deposit, he has furnished a bank guarantee to the respondent authority. Accordingly, taking note of the submissions of the learned counsel for the petitioner, the writ petition is closed without prejudice to the right of the petitioner to contest the matter in adjudication proceedings before the competent authority. The 3rd respondent shall transmit the files to the adjudicating authority who shall adjudicate the matter within a period of two months from the date of receipt of a copy this judgment after hearing the petitioner.

**A.K.JAYASANKARAN NAMBIAR
JUDGE**

mns

