

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. 1233 of 2015 (D)

PETITIONER :

**M/S. KHANGLOBAL ENGINEERING CONSULTANTS (P) LTD.,
THERUVATHBANGLAVIL, 359, VALLATHOL NAGAR GRAMA
PANCHAYATH, III, CHERUTHURUTHY-679 531,
REPRESENTED BY ITS DIRECTOR, ALIKHAN.T.M.**

**BY ADVS.SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON**

RESPONDENT(S):

- 1. COMMERCIAL TAX OFFICER (WC & LT),
DEPARTMENT OF COMMERCIAL TAXES,
THRISSUR-680 001**
- 2. INTELLIGENCE INSPECTOR,
COMMERCIAL TAXES CHECK POST, ARYANKAVU.P.O.,
KOLLAM DISTRICT-690 514.**

R1 & R2 BY SR 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:**

sts

WP(C).NO.1233/2015

APPENDIX

PETITIONER'S EXHIBITS:

- P1 COPY OF THE REGISTRATION CERTIFICATE ISSUED BY THE 1ST RESPONDENT DATED 25/10/2011**
- P1(A) COPY OF THE E-CHALLAN EVIDENCING RENEWAL PAYMENT FOR THE YEAR 2012-13 DATED 25/04/2012.**
- P1(B) COPY OF THE E-CHALLAN EVIDENCING RENEWAL PAYMENT FOR THE YEAR 2013-14 DATED 04/04/2013.**
- P1(C) COPY OF THE E-CHALLAN EVIDENCING RENEWAL PAYMENT FOR THE YEAR 2014-15 DATED 23/05/2014.**
- P2 COPY OF THE WORK ORDER FROM SMT. RAJITHA SOMARAJAN DATED 10/10/2014.**
- P3 COPY OF THE INVOICE NO.OCT/TK/2014-15/014 RAISED BY THE PETITIONER DATED 28/10/2014.**
- P4 COPY OF THE INVOICE NO.12245 ISSUED BY M/S. MARBLE CENTRE INTERNATIONAL (P) LTD., BANGALORE DATED 06/01/2015.**
- P4(A) COPY OF THE INVOICE NO.12246 ISSUED BY M/S. MARBLE CENTRE INTERNATIONAL (P) LTD., BANGALORE DATED 06/01/2015**
- P5 COPY OF THE NOTICE ISSUED BY THE 2ND RESPONDENT DATED 08/01/2015.**

RESPONDENT'S EXHIBITS: NIL

/TRUE COPY/

P.A.TO.JUDGE

sts

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.1233 OF 2015

Dated this the 14th day of January, 2015

J U D G M E N T

The petitioner, who is a registered dealer under the Kerala Value Added Tax Act, is aggrieved by Ext.P5 detention notice issued to him detaining a consignment of marble slabs, that was being transported from Karnataka to Kerala at his instance. In the writ petition, the petitioner is aggrieved by the insistence of the respondents that the petitioner must pay the security deposit demanded in the detention notice as a condition for release of the goods and vehicle.

2. Heard Sri.Harisankar V.Menon, the learned counsel for the petitioner and Smt.Sobha Annamma Eappen, the learned Government Pleader for the respondents.

3. On a consideration of the facts and circumstances of the case and the submissions made across the bar, I dispose the writ petition with the following directions:

(i) On a perusal of Ext.P5 detention notice, it is seen that the basis for detention is the apprehension on the part of the respondents that the transportation of the goods is at the instance

of an unregistered dealer. The petitioner is registered as a dealer under the Kerala Value Added Tax Act as also the Central Sales Tax Act. Ext.P1 is the certificate of registration under the Kerala Value Added Tax Act. In that view of the matter, the basis for the detention appears to be illegal. Accordingly, I direct the 2nd respondent/detaining authority to release the consignment, as well as the vehicle, on the petitioner furnishing a simple bond without sureties, for the security deposit demanded in Ext.P5 notice, to the satisfaction of the 2nd respondent.

(iii) The respondents shall thereafter transmit the files to the adjudicating authority who shall adjudicate the matter and pass orders, after hearing the petitioner, within two months from the date of receipt of a copy of this judgment.

(iv) The petitioner shall produce a copy of this judgment and a copy of the writ petition before the respondents.

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns/

