

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 16TH DAY OF JANUARY 2015/26TH POUSHA, 1936

WP(C).No. 1720 of 2015 (L)

PETITIONER :

**M/S.SREE RENGARAAJ STEEL & ALLOYS (P) LIMITED.,
NO.6/542, SAFA BUILDINGS, PIRIVUSALA,
COIMBATORE ROAD, PALAKKAD,
REPRESENTED BY ITS DIRECTOR, SRI.P.SREENIVASAN.**

**BY ADVS.SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN**

RESPONDENT :

**INTELLIGENCE INSPECTOR,
INTELLIGENCE SQUAD NO.V,
DEPARTMENT OF COMMERCIAL TAXES,
PALAKKAD-678 001**

BY SR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 16-01-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

sts

WP(C).NO.1720/2015

APPENDIX

PETITIONER'S EXHIBITS:

- P1 COPY OF THE FORM NO.8F DECLARATION DATED 12/01/2015**
- P2 COPY OF THE INVOICE CUM DELIVERY CHALAN NO.2045 DATED 10/01/2015.**
- P3 COPY OF THE FORM JJ DELIVERY NOTE DATED 10/01/2015**
- P4 COPY OF THE INVOICE NO.154 DATED 11/1/2015.**
- P5 COPY OF THE INVOICE NO.155 DATED 11/1/2015.**
- P6 COPY OF THE DELIVERY NOTE NO.320902/DN/116321/2014**
- P7 COPY OF THE DELIVERY NOTE NO320902/DN/116322/2014**
- P8 COPY OF THE INVOICE OF WORKSHOP BILL DATED 11/1/2015.**
- P9 COPY OF THE NOTICE NO.VC/V/323/14-15 ISSUED BY THE RESPONDENT UNDER SECTION 47(2) OF THE KVAT ACT DATED 11/01/2015.**

RESPONDENT'S EXHIBITS: NIL

/TRUE COPY/

P.A.TO.JUDGE

sts

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No. 1720 of 2015 (L)

.....
Dated this the 16th day of January, 2015

JUDGMENT

The petitioner is a registered dealer under the provisions of the Kerala Value Added Tax Act & Central Sales Tax Act. Petitioner is aggrieved by Ext.P9 detention notice, whereby a consignment of M.S.Bars and rods, belonging to the petitioner was detained while being transported from Palakkad to Thiruvananthapuram. In the writ petition, the petitioner is aggrieved by the insistence of the respondent 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.N.Muraleedharan Nair, the learned counsel for the petitioner and Smt.Sobha Annamma Eappen, the learned Government Pleader for the respondent.

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.P9 detention notice, it is seen that, the objection raised by the respondent is with regard to the time shown in the transportation documents as the time of commencement of journey. While the

commencement of journey was at 7.33 p.m. on 11.01.2015, the interception at a place, which was barely 6 k.m., away from the place of commencement of journey, was at 11.45 p.m. This led the respondent to suspect multiple transportation of goods under cover of the same transport documents. On a consideration of the reasons stated in Ext.P9 detention notice, it cannot be said that the suspicion of the respondent was not justified. I take note of the fact, however, that the transportation was under cover of valid documents under the KVAT Act and the petitioner is a registered dealer within the State. I, therefore, direct the respondent to release the consignment and the vehicle, subject to the condition that the petitioner paying 25% of the amount demanded as security deposit in Ext.P9 notice and executing a simple bond without sureties for the balance amount therein before the respondent.

(ii) The respondent 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.

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

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE