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. 1726 of 2015 (M)

PETITIONER :

LEONCE M.D.,
PROPRIETOR, M/S. GRACE TYRE MACHINES
DOOR NO. XV.220/13
P.O. CHIYYARAM, THRISSUR.

BY ADV. SRI.C.K.SREEJITH

RESPONDENT(S) :
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1. INTELLIGENCE INSPECTOR
SQUAD NO. 3, MATTANCHERY
MINI CIVIL STATION, ALUVA – 683 101.

2. INTELLIGENCE OFFICER
SQUAD NO. 3, MATTANCHERY
MINI CIVIL STATION, ALUVA – 683 101.

3. COMMERCIAL TAX OFFICER
IVTH CIRCLE, THRISSUR – 680 001.

4. STATE OF KERALA
REPRESENTED BY SECRETARY
COMMERCIAL TAX DEPARTMENT
THIRUVANANTHAPURAM – 695 001.

R1 TO R4 BY SR. GOVT. PLEADER SMT. SHOBA ANNAMMA EAPEN

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

Mn

WP(C).No. 1726 of 2015 (M)

APPENDIX

PETITIONER'S EXHIBITS :

EXT.P1	:	COPY OF THE CERTIFICATE OF REGISTRATION BY THE 3RD RESPONDENT.
EXT.P2		COPY OF THE NOTICE DATED 14/1/2015.
EXT.P3		COPY OF THE CERTIFICATE FROM THE 3RD RESPONDENT DT. 15/1/2015.

RESPONDENT'S EXHIBITS : NIL

//TRUE COPY//

P.S. TO JUDGE

Mn

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C) No. 1726 of 2015 (M)

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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, 2003. Petitioner is aggrieved by Ext.P2 detention notice whereby a consignment of machinery belonging to the petitioner was detained while being transported from Coimbatore to Trichur. 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.C.K.Sreejith, 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.P2 detention notice, it is seen that, the objection raised by the respondents is that on verification of the KVATIS, it was seen that the dealer was not authorised to effect interstate purchase of goods under consignment at concessional rate of tax against 'C' Form. The petitioner has produced Ext.P3, a certificate issued by the 3rd respondent, which clearly indicates that he had a registration under the CST Act as well, Under the circumstances, I direct the first respondent to release the consignment and vehicle on the petitioner executing a simple bond without sureties before the second respondent, for the security amount demanded in Ext.P2 notice.

(ii) 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.

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

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/16/01/