

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 21ST DAY OF JANUARY 2015/1ST MAGHA, 1936

WP(C).No. 2210 of 2015 (A)

PETITIONER(S) :

**M/S. V.J.TECH SOLUTION,
37/3075(50/405B), NO.9, PALACE GARDEN,
MANIMAL ROAD, EDAPALLY P.O., KOCHI- 682 024,
REPRESENTED BY ITS MANAGING PARTNER,
VENUGOPAL V.J.**

BY ADV. SRI.K.J.ABRAHAM

RESPONDENT(S) :

**THE INTELLIGENCE INSPECTOR,
SQUAD NO.II, DEPARTMENT COMMERCIAL TAXES,
MATTANCHERY AT KARUKUTTY,
CAMP AT WALAYAR- 678 624.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 21-01-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Msd.

APPENDIX

PETITIONER(S)' EXHIBITS

- EXHIBIT P1: TRUE COPY OF THE REGISTRATION CERTIFICATE IN FORM NO.1 A DATED 04.04.2014.**
- EXHIBIT P2: TRUE COPY OF THE INVOICE NOS.105480, 105483 AND 105494 ALL ARE DATED 31.12.2014.**
- EXHIBIT P3: TRUE COPY OF THE FORM NO.8F E-DECLARATION TOKEN NO.32071084022/2014-15/9 DATED 03.01.2015.**
- EXHIBIT P4: TRUE COPY OF THE BROCHURES ISSUED BY THE CONSIGNER.**
- EXHIBIT P5: TRUE COPY OF THE NOTICE NO.682/14-15 DATED 12.01.2015.**
- EXHIBIT P6: TRUE COPY OF THE ENQUIRY REPORT ISSUED BY THE ASSESSING AUTHORITY.**

RESPONDENT(S)' EXHIBITS

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No.2210 of 2015 (A)

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Dated this the 21st day of January, 2015

JUDGMENT

The petitioner is a registered dealer under the provisions of the Kerala Value Added Tax Act, 2003 & Central Sales Tax Act. Petitioner is aggrieved by Ext.P5 notice whereby a consignment of Pump sets and Parts was detained at the check-post at Walayar, in the course of transportation from Mumbai to Ernakulam. 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.Abraham K.J., 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.P5 notice, it is seen that the objection of the respondents is with regard to the registration possessed by the petitioner. It is the stand of the respondent that the petitioner is not authorised to effect interstate purchase of goods at concessional rate of CST against 'C' Form. The objection proceeds on an assumption that the

petitioner is a person, who is not authorised to deal with the product in question, as per the certificate of registration issued to him under the CST Act. The petitioner has produced Ext.P1 certificate of registration, which shows that he is authorised to deal, inter alia, in cleaning accessories. He also relies on Ext.P6 enquiry report that was submitted by the Commercial Tax Officer, which shows that, he is dealing with car washer, floor cleaning machines and vacuum cleaners, all under the description of clearing accessories. In that view of the matter and also in view of the fact that the petitioner is otherwise a registered dealer, I direct the respondent to release the goods and vehicle to the petitioner, on the petitioner executing a simple bond without sureties before the respondent, for the amounts demanded in Ext.P5 notice.

(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

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