

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 11TH DAY OF FEBRUARY 2015/22ND MAGHA, 1936

WP(C).No. 4359 of 2015 (T)

PETITIONER(S):

**M/S. SREE AMBIKA SAWMILLS & TIMBER INDUSTRIES,
A.M.ROAD, PERUMBAVOOR, REPRESENTED BY ITS PARTNER
DHIRAJ PATEL.**

**BY ADVS.SRI.P.N.DAMODARAN NAMBOODIRI
SMT.K.P.RANI**

RESPONDENT(S) :

- 1. THE INTELLIGENCE INSPECTOR,
SQUAD NO.V, DEPT.COMMERCIAL TAXES,
KASARAGOD- 671 121.**
- 2. THE INTELLIGENCE OFFICER,
SQUAD NO.V, DEPT.COMMERCIAL TAXES,
KASARAGOD- 671 121.**
- 3. THE COMMERCIAL TAX OFFICER,
COMMERCIAL TAXES CHECK POST,
KASARAGOD- 671 121.**
- 4. THE COMMERCIAL TAX OFFICER,
IIND CIRCLE, PERUMBAVOOR- 683 542.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 11-02-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Msd.

WP(C).No. 4359 of 2015 (T)

APPENDIX

PETITIONER(S)' EXHIBITS

**EXHIBIT P1: TRUE COPY OF THE REGISTRATION CERTIFICATE UNDER KERALA
VALUE ADDED TAX ACT TIN NO.32151349034 DATED 06.11.2007.**

**EXHIBIT P2: TRUE COPY OF THE FORM 8F DECLARATION NO.32151349034/2014-15/
35 DATED 07.02.2015 SUBMITTED BY THE PETITIONER.**

**EXHIBIT P3: TRUE COPY OF THE NOTICE NO.OR-803/2014-15 DATED 07.02.2015
ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER.**

**EXHIBIT P4: TRUE COPY OF THE REPLY TO THE NOTICE DATED 09.02.2015
SUBMITTED BY THE PETITIONER TO THE 1ST RESPONDENT.**

**EXHIBIT P5: TRUE COPY OF THE JUDGMENT OF THE HON'BLE HIGH COURT
W.P.(C).NO.5820/2011 DATED 16.11.2012.**

RESPONDENT(S)' EXHIBITS

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.4359 of 2015

.....
Dated this the 11th day of February, 2015

JUDGMENT

The petitioner, who is a registered dealer under the Kerala Value Added Tax Act is aggrieved by Ext.P3 detention notice issued to him detaining a consignment of neem round logs and babool round logs, that was being transported from Maharashtra to Perumbavoor at the instance of the petitioner, at Manjeswaram check post. 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.P.N.D.Namboothiri, 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.P3, it is seen that the objection of the respondents is only with regard to the value declared in respect of

item that was transported. It is the case of the respondents that the goods were under valued. I note, however, that the goods have suffered tax under the Central Sales Tax Act and advance tax has also been remitted on the declared value of the goods.

(ii) Considering the fact that the petitioner is a registered dealer in the State, I direct the 1st respondent to release the vehicle and the goods on the petitioner furnishing a simple bond without surety for the total amount demanded towards security deposit and advance tax in Ext.P3 notice.

(iii) The 1st 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.

(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/

