

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 18TH DAY OF FEBRUARY 2015/29TH MAGHA, 1936

WP(C).No. 4815 of 2015 (B)

PETITIONER(S):

**D. ANANDHAN, PROPRIETOR,
M/S.IGNITE VENTURES, NO.14,
ANBAZHAGAN NAGAR, 4TH STREET,
V.K. NAGAR, CHENNAI - 600 011.**

BY ADV. SRI.KRISHNA PRASAD. S.

RESPONDENT(S):

- 1. THE INTELLIGENCE INSPECTOR,
SQUAD NO.III, DEPARTMENT OF COMMERCIAL TAXES,
TRIVANDRUM AT NEYYATTINKARA-695 121.**
- 2. THE SECRETARY,
DEPARTMENT OF COMMERCIAL TAXES,
SECRETARIAT, THIRUVANANTHAPURAM-695 001.**

BY GOVT. PLEADER SRI.SUDHEESH KUMAR.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 18-02-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

rs.

WP(C).No. 4815 of 2015 (B)

APPENDIX

PETITIONER'S EXHIBITS:-

- EXT.P-1: A TRUE COPY OF THE WORK ORDER ISSUED TO IGNITE
 VENTURES OWNED BY THE PETITIONER DATED 05.02.2015.**
- EXT.P-2: A TRUE COPY OF THE NOTICE DATED 06.02.2015 ISSUED UNDER
 SECTION 47(2) OF THE KERALA VALUE ADDED TAX ACT 2003.**
- EXT.P-3: A TRUE COPY OF THE LETTER ISSUED TO THE 1ST RESPONDENT
 FROM BHARTI AIRTEL LTD. DATED 06.02.2015.**

RESPONDENT'S EXHIBITS:-

NIL.

//TRUE COPY//

P.A TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.4815 of 2015

.....
Dated this the 18th day of February, 2015

J U D G M E N T

The petitioner, is aggrieved by Ext.P2 notice issued to him, detaining a consignment of Hydraulic Directional Drilling Machine, that was being transported from Madurai to Ernakulam at the instance of the petitioner. 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.Krishna Prasad S., the learned counsel for the petitioner and Sri.Sudeesh Kumar, 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 of the respondents is essentially with regard to the fact that the transportation of the goods was not accompanied by any

valid documents as prescribed under the Kerala Value Added Tax Act and Rules. The only document that was produced at the time of detention was a letter on the letter head of the awarder of the works contract, which indicated that the goods were consigned to Kaliyakkavilla instead of Cochin. Under these circumstances, the detention by the respondents cannot be said to be unjustified. I also take note of the fact that the petitioner is not a registered dealer in the State. When counsel for the petitioner was informed that the petitioner would be required to deposit 50% of the security deposit demanded in Ext.P2 notice, as a condition for the release of the goods, it was submitted that he would rather take back the goods to Madurai, than transport the goods to Cochin after paying such an exorbitant amount by way of security deposit. Taking note of the said submission of counsel for the petitioner, I dispose the writ petition with a direction to the 1st respondent to release the goods and the vehicle to the petitioner on the petitioner furnishing an undertaking to the 1st respondent that he will transport the goods back to Madurai and not to Cochin as originally intended.

The writ petition is disposed as above.

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns/

