

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 20TH DAY OF FEBRUARY 2015/1ST PHALGUNA, 1936

WP(C).No. 5491 of 2015 (J)

PETITIONER :

**P.C.JACOB,
PROPRIETOR,M/S. BRIGHT'S ENTERPRISES,
43-1741C, S R M ROAD, PACHALAM, KOCHI-682 012**

BY ADV. SRI.C.K.THANU PILLAI

RESPONDENT(S):

- 1. THE INTELLIGENCE INSPECTOR,
SQUAD NO.1, COMMERCIAL TAXES,
ALAPPUZHA-688 001**
- 2. THE COMMERCIAL TAX OFFICER,
SECOND CIRCLE, THRIPIUNITHURA-682 301**

R1 & R2 BY GOVERNMENT PLEADER SRI.SUDHEESH KUMAR

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 20-02-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

sts

WP(C).NO.5491/2015

APPENDIX

PETITIONER'S EXHIBITS:

- P1 COPY OF THE CERTIFICATE NO.32071102874 DATED 20/07/2007 ISSUED BY THE 2ND RESPONDENT.
- P2 COPY OF THE TAX INVOICE IN FORM NO.8B NO.118 DATED 17/02/2015 ISSUED BY THE PETITIONER.
- P3 COPY OF THE TAX INVOICE IN FORM NO.8B NO.119 DATED 17/02/2015 ISSUED BY THE PETITIONER.
- P4 COPY OF THE NOTICE OR NO.678/14-15 DATED 17/02/2015 ISSUED BY THE 1ST RESPONDENT.

RESPONDENT'S EXHIBITS: NIL

/TRUE COPY/

P.A.TO.JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C) No.5491 of 2015 (J)

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Dated this the 20th day of February, 2015

JUDGMENT

The petitioner is aggrieved by Ext.P4 detention notice whereby a consignment of "S S Panels and Kitchen hood", that was being transported at the instance of the petitioner was detained at Cherthala. 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.Thanu Pillai, the learned counsel for the petitioner and Sri.Sudheesh 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.P4 detention notice, it is seen that, the objection of the respondents is that the items that were transported were not included in the certificate of registration issued to the petitioner. While, it is the case of the petitioner that, kitchen hoods would come under the item kitchen equipments that is mentioned in the certificate of registration, I find that S S Panels are

not separately included in the certificate of registration. I take note, however, of the fact that the petitioner is a registered dealer in the State and direct the 1st respondent to release the goods and vehicle subject to the petitioner paying 25% of the amount demanded as security deposit in Ext.P4 detention notice, and executing a simple bond without sureties for the balance amount therein before the 2nd respondent.

(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 concerned respondent.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/20/02/