

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 3RD DAY OF MARCH 2015/12TH PHALGUNA, 1936

WP(C).No. 6413 of 2015 (B)

PETITIONER(S):

**JAISON, PROPRIETOR, S/O.MICHAEL,
AGED 40 YEARS, M/S.GRANITE PALACE,
NEAR INDUSTRIAL ESTATE, KALLETUMKARA,
THRISSUR DISTRICT.**

BY ADV. SRI.C.K.SREEJITH.

RESPONDENT(S):

- 1. COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAX CHECK POST,
WALAYAR - 678 624.**
- 2. COMMERCIAL TAX OFFICER,
COMMERCIAL TAX CHECK POST,
WALAYAR - 678 624.**
- 3. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES DEPARTMENT,
CHECK POST, WALAYAR - 678 624.**
- 4. STATE OF KERALA,
REP. BY COMMISSIONER,
COMMERCIAL TAXES DEPARTMENT,
VIKAS BHAVAN, TRIVANDRUM -695 001.**
- 5. COMMERCIAL TAX OFFICER,
DEPARTMENT OF COMMERCIAL TAXES,
CHALAKKUDI CIRCLE, CHALAKKUDI -680 307.**

BY GOVT. PLEADER SRI.SUDHEESH KUMAR.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 03-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- EXT.P-1: THE TRUE COPY OF THE TAX INVOICE NO.449 DATED 23.02.2015
ISSUED BY M/S.SAI KRUPA TRADERS, CHITTOOR.
- EXT.P-2: THE TRUE COPY OF THE FORM 8F E-DECLARATION FILED BY
THE PETITIONER BEFORE THE COMMERCIAL TAX CHECK POST,
WALAYAR.
- EXT.P-3: TRUE COPY OF THE NOTICE ISSUED ON 26.02.2015.
- EXT.P-4: THE TRUE COPY OF THE CIRCULAR NO.18/2012 DATED 23.06.2012
ISSUED BY THE COMMISSIONER, COMMERCIAL TAX DEPARTMENT,
TRIVANDRUM.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

PA. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.6413 of 2015
.....

Dated this the 3rd day of March, 2015

J U D G M E N T

The petitioner had approached this Court challenging the detention of a consignment of polished granite slabs by the respondent authorities at Walayar check post. While the learned Government Pleader was directed to get instructions in the matter and the case was posted today, it is now pointed out that the petitioner has since obtained a release of the consignment, that was detained, on payment of the security deposit amount demanded in the detention notice. In that view of the matter, I dispose the writ petition with a direction to the respondents to transmit the files pertaining to the petitioner to the adjudicating authority for an adjudication in the matter. The adjudicating authority shall pass orders in the matter within a period of three months from the date of receipt of a copy of this judgment, after hearing the petitioner.

**A.K.JAYASANKARAN NAMBIAR
JUDGE**

mns

