

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 5TH DAY OF MARCH 2015/14TH PHALGUNA, 1936

WP(C).No. 6927 of 2015 (M)

PETITIONER :

**K. REGHUVARAN
KAIRALI SURGICALS
MINI INDUSTRIAL ESTATE
ANJUMOORTHYMANGALAM POST
PALAKKAD – 678 682.**

**BY ADVS.SRI.HARISANKAR V. MENON
SMT.MEERA V. MENON
SRI.MAHESH V. MENON**

RESPONDENT :

**THE INTELLIGENCE INSPECTOR
SQUAD NO. II, DEPARTMENT OF COMMERCIAL TAXES
THODUPUZHA -686 584.**

BY GOVT. PLEADER SRI. SUDHEESH KUMAR

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 05-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Mn

...2/-

APPENDIX

PETITIONER'S EXHIBITS :

EXT.P1 : COPY OF PURCHASE ORDER ISSUED BY CHAZHIKATTU HOSPITAL,
THODUPUZZHA DATED 2-1-2015.

EXT.P2 COPY OF DELIVERY NOTE OF THE PETITIONER DATED 2-3-2015.

EXT.P3 COPY OF DECLARATION OF THE PETITIONER.

EXT.P4 COPY OF NOTICE IN FORM NO. 17A ISSUED BY THE RESPONDENT
DATED 3-3-2015.

EXT.P5 COPY OF OBJECTION FILED BY THE PETITIONER BEFORE THE
RESPONDENT DATED 3-3-2015.

RESPONDENT'S EXHIBITS : NIL

//TRUE COPY//

P.A. TO JUDGE

Mn

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No.6927 of 2015 (M)

.....
Dated this the 5th day of March, 2015

JUDGMENT

The petitioner is aggrieved by Ext.P4 detention notice whereby a consignment of furniture parts, that was being transported at the instance of the petitioner, was detained by the respondent at Vengalloor while plying towards Thodupuzha. 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.Harisankar V.Menon, 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 respondent is that, while the transportation was accompanied by a delivery note in Form-15 that was dated 02.03.2015, there was no mention of any invoice that covered the transportation. It is also stated that, the delivery note was dated 02.03.2015

whereas detention was on 03.03.2015 and this led the respondent to suspect multiple transportation of goods under cover of the same documents. I find that, inasmuch as the document accompanying transportation was a delivery note, the non accompanying of an invoice with the goods is not very significant. I take note of the fact that, the petitioner is a registered dealer within the State and hence, I direct the respondent to release the goods and the vehicle, on the petitioner executing a simple bond without sureties before the respondent, for the security deposit amount demanded in Ext.P4 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

AMV/05/03/