

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 9TH DAY OF MARCH 2015/18TH PHALGUNA, 1936

WP(C).No. 7257 of 2015 (F)

PETITIONER(S):

**MOOKKADA PAREED RIYAS, AGED 29 YEARS,
S/O.MUHAMMED PILLA, PROPRIETOR, M/S.EASTERN PLYWOODS,
IX/48, MEKALADY, KALADY - 683 574,
TIN - 3215084477C.**

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. THE COMMISSIONER, COMMERCIAL TAXES DEPARTMENT,
VIKAS BHAVAN, TRIVANDRUM - 695 001.**
- 5. STATE OF KERALA,
REP. BY SECRETARY TO GOVERNMENT,
COMMERCIAL TAXES DEPARTMENT,
GOVERNMENT SECRETARIAT, TRIVANDRUM - 695 001.**
- 6. COMMERCIAL TAX OFFICER,
ANGAMALY, ERNAKULAM - 683 572.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
09-03-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

msv/

WP(C).No. 7257 of 2015 (F)

APPENDIX

PETITIONER(S)' EXHIBITS

**EXT. P1- THE TRUE COPY OF THE CERTIFICATE OF REGISTRATION ISSUED TO THE
PETITIONER BY THE 6TH RESPONDENT.**

**EXT. P2- THE TRUE COPY OF THE INVOICE NO.308 DATED 4.3.2015 ISSUED BY
M/S.SRICHAKRA ENGINEERING EQUIPMENTS, BANGALORE.**

**EXT. P3- THE TRUE COPY OF THE NOTICE ISSUED U/S. 47(2) OF THE KVAT ACT
DEMANDING SECURITY DEPOSIT.**

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

Msv/

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.7257 of 2015

.....
Dated this the 9th day of March, 2015

J U D G M E N T

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 comprising of hydraulic press, that was that was being transported at the instance of the petitioner was detained by the respondents. 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.Sreejith, 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 detention notice, it is seen that the objection of the respondents is that the petitioner is not authorised to deal in the item in question. Counsel for the petitioner has

since produced Ext.P1 registration certificate which shows that the item was subsequently included in the registration certificate of the petitioner with effect from 05.03.2015.

(ii) Taking note of the said fact, I direct the 1st respondent to release the goods and the vehicle to the petitioner on his furnishing a simple bond without surety for the security deposit demanded in Ext.P3, before the 1st respondent.

(iii) 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.

(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

