

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 10TH DAY OF MARCH 2015/19TH PHALGUNA, 1936

WP(C).No. 7461 of 2015 (G)

PETITIONER:

**M/S. HINDUSTAN UNILIVER LIMITED,
WELLINGDON ISLAND, COCHIN.**

**BY ADVS.SRI.ANIL D. NAIR
SRI.R.SREEJITH
SMT.C.S.SULEKHA BEEVI
SMT.ROSIE ATHULYA JOSEPH**

RESPONDENT(S):

**1.THE ASSISTANT COMMISSIONER,
SPECIAL CIRCLE - I,
MATTANCHERRY AT ALUVA - 683 101.**

**2.THE INTELLIGENCE INSPECTOR,
DEPARTMENT OF COMMERCIAL TAXES,.
SQUAD NO.IV, OFFICE OF THE INSPECTING
ASSISTANT COMMISSIONER(INTELLIGENCE),
KANNUR - 670 001.**

BY GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 10-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

mbr/

APPENDIX

PETITIONER'S EXHIBITS:

EXHIBIT P1 : TRUE COPY OF EXCISE DOCUMENT NO.4117 DATED 25.2.2015.

EXHIBIT P2 : TRUE COPY OF EXCISE DOCUMENT NO.4118 DATED 25.2.2015.

EXHIBIT P3 : TRUE COPY OF FORM 8F ACCOMPANYING CONSIGNMENT.

**EXHIBIT P4 : TRUE COPY OF THE POLICE COMPLAINT SUBMITTED BY THE
PETITIONER.**

**EXT.P4(A) : TRUE COPY OF THE ENGLISH TRANSLATION OF POLICE COMPLAINT
SUBMITTED BY THE PETITIONER.**

**EXHIBIT P5 : TRUE COPY OF THE FORM NO.17A NOTICE DATED 27.2.2015 ISSUED
BY THE 2ND RESPONDENT.**

RESPONDENT'S EXHIBITS: - NIL

/TRUE COPY/

P.S. TO JUDGE

mbr/

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.7461 of 2015

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Dated this the 10th 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.P5 detention notice issued to him, detaining a consignment of toilet soaps that was being transported at his instance. 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.Anil D.Nair, 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.P5 detention notice, it is seen that the objection of the respondents is essentially with regard to the goods being not accompanied with the documents prescribed

under the Kerala Value Added Tax Act. It is seen that the consignment, which was stated to be a stock transfer, was covered only by a photocopy of an invoice, which is not a valid document for the purposes of Kerala Value Added Tax Act.

(ii) I take note of the fact that the petitioner is a registered dealer in the State and direct the 2nd respondent to release the goods and the vehicle on the petitioner furnishing a bank guarantee for the security deposit amount demanded in Ext.P5 notice before the 2nd respondent.

(iii) The 2nd 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.

(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

