

**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT:**

**THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR**

**TUESDAY, THE 17TH DAY OF MARCH 2015/26TH PHALGUNA, 1936**

**WP(C).No. 7899 of 2015 (J)**  
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**PETITIONER(S):**  
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1. **ANEED C.A.,  
PROPRIETOR, FIVE STAR ASSOCIATES, HOSPITAL ROAD,  
CHOONDIKOTTA, MAHE, KANNUR DISTRICT.**
2. **C.A.ALEX,  
CHEERAN HOUSE, KOTTAPPADY P.O., GURUVAYUR,  
THRISSUR - 680 505.**
3. **ARUN M.T.,  
NAMBATH HOUSE, KUNDNNOOR P.O.,  
THRISSUR DISTRICT.**

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

**RESPONDENT :**  
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**INTELLIGENCE INSPECTOR,  
MOBILE SQUAD NO.1, MAHE,  
OFFICE OF THE DEPUTY COMMISSIONER (INTELLIGENCE),  
DEPARTMENT OF COMMERCIAL TAXES, KOZHIKODE- 673 001.**

**BY SR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION  
ON 17-03-2015, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:**

**sts**

**WP(C).No. 7899 of 2015 (J)**  
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**APPENDIX**

**PETITIONER(S)' EXHIBITS**  
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**P1: COPY OF TRANSIT PASS FOR THE VEHICLE NO.KL-46/E-7403 DT. 1/3/2015**

**P1(A): COPY OF TRANSIT PASS FOR THE VEHICLE NO.KL-46/E-835 DT. 2/3/2015**

**P1(B): COPY OF TRANSIT PASS FOR THE VEHICLE NO.KL-46/L- 1374 DT. 6/3/2015**

**P2: COPY OF INVOICE NO.21 RAISED BY THE PETITIONER DT 28/2/2015**

**P2(A): COPY OF INVOICE NO.22 RAISED BY THE PETITIONERS DT. 28/2/2015.**

**P2(B): COPY OF INVOICE NO.23 RAISED BY THE PETITIONERS DT. 5/3/2015.**

**P3: COPY OF NOTICE IN FORM NO.17A ISSUED BY THE RESPONDENT DT.  
10/3/2015**

**P4: COPY OF INVOICE ISSUED NO.24 RAISED BY THE 1ST PETITIONER DT.  
10/03/2015**

**RESPONDENT(S)' EXHIBITS: NIL**  
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**/TRUE COPY/**

**P.A.TO.JUDGE**

**sts**

**A.K.JAYASANKARAN NAMBIAR, J.**

.....  
W.P.(C).No.7899 of 2015

.....  
Dated this the 17<sup>th</sup> day of March, 2015

**JUDGMENT**

The petitioners, are aggrieved by Exts.P3 notice issued to him, detaining a consignment of palm oil, that was being transported at the instance of the 1<sup>st</sup> petitioner. In the writ petition, the petitioners are aggrieved by the insistence of the respondents that the petitioners must pay the security deposit demanded in the detention notice as a condition for release of the goods and vehicle.

2. I have heard the learned counsel for the petitioners and also the learned Government Pleader for the respondent.

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 Exts.P3 notice, it is seen that the objection of the respondent is with regard to the fact that the transportation of the goods was not accompanied by the documents prescribed under Section 46 of the Kerala Value Added Tax Act. In the detention notice, there is a security deposit amount of Rs.1,37,970/- demanded from the petitioners apart from a penalty of Rs.1,37,970/- that is demanded from petitioners 2 and 3. In view of the fact that the

transportation of the goods was not accompanied by valid documents, the detention of the goods and the vehicle by the respondent cannot be said to be unjustified.

ii. I also take note of the fact that the petitioners are not registered dealers in Kerala and therefore, I direct the respondent to release the goods and the vehicle to the petitioners on the petitioners paying the security deposit amount of Rs.1,37,970/- and furnishing a bank guarantee for the amount of Rs.1,37,970/- demanded towards Ext.P3 notice, before the respondent.

(iii) 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.

(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**

