

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 13TH DAY OF MARCH 2015/22ND PHALGUNA, 1936

WP(C).No. 8004 of 2015 (A)

PETITIONER(S):

**KALYAN SILKS TRICHUR (P) LTD.,
KURIACHIRA, OLLUR, THRISSUR-680006.
(REPRESENTED BY DIRECTOR, SEETHARAMAN T.P.)**

**BY ADVS.SRI.K.N.SREEKUMARAN
SRI.P.D.UNNIKANNAN NAIR**

RESPONDENT(S):

- 1. INTELLIGENCE INSPECTOR,
SQUAD NO.VI, NEDUMANGAD,
THIRUVANANTHAPURAM-695541.**
- 2. STATE OF KERALA
REPRESENTED BY SECRETARY TO GOVERNMENT,
TAXES DEPARTMENT, GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM, PIN-695001.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 13-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

PJ

APPENDIX

PETITIONERS' EXHIBITS

- P1: COPY OF THE PURCHASE ORDER DATED 21/2/15 PLACED BY PETITIONER WITH M/S.BLUE STAR LIMITED, DADRA-366191 ISSUED TO PETITIONER**
- P2: COPY OF THE INVOICE NO.0000009538 DATED 28/2/15 FOR RS.11,47,499.99 OF M/S.BLUE STAR LTD.**
- P3: COPY OF THE INVOICE NO.0000009465 DATED 27/2/15 FOR RS.11,47,499.99 OF M/S.BLUE STAR LTD.**
- P4: COPY OF THE PERMIT OUT OF THE UPLOADED CERTIFICATE OF OWNERSHIP BEARING NO.8371662291/2014 DATED 23/2/15**
- P5: COPY OF THE NOTICE IN FORM 17A OR NO.453/1-15 DATED 8/3/15 ISSUED BY THE R1**
- P6: COPY OF REPLY DATED 10/3/15 FILE BY PETITIONER BEFORE THE R1.**

RESPONDENTS' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.8004 of 2015

.....
Dated this the 13th day of March, 2015

JUDGMENT

The petitioner, is aggrieved by Ext.P5 detention notice issued to him, detaining a consignment of air conditioners and parts, that was being transported at the instance of the petitioner. 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. I have heard the learned counsel for the petitioner and also 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, it is seen that the objection of the respondents is that while the consignment was transported in two vehicles and covered by a Form 16, that was issued by the

petitioner which showed the value of Rs.22,95,000/-,the invoice that was produced along with the consignment showed the value as Rs.11,47,499/-. It was found therefore that the documents produced by the petitioner were contradictory. It is the case of the petitioner that the value shown in Form 16 covered two invoices, and two consignments, which came by separate vehicles. If that be so, it is apparent that the petitioner should have furnished two sets of Form 16 declarations, to cover both the vehicles, and the goods transported therein. Inasmuch as that was not done, the detention by the respondents cannot be said to be unjustified.

(ii) Under these circumstances, I permit the petitioner to get a release of the goods and the vehicle on paying 25% of the security deposit demanded in Ext.P5 notice, and furnishing a simple bond without sureties for the balance amount demanded therein, before the 1st respondent.

(iii) The 1st 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

mns/

