

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. 8072 of 2015 (H)

PETITIONER :

**M/S. SUNIL STEELS
MELAPARAMBIL, H.O. PODIYADI P.O.,
THIRUVALLA BRANCH N.H. BYEPASS
MARADU, ERNAKULAM
REPRESENTED BY ITS MANAGING PARTNER
SRI. SUNIL GEORGE OOMMEN.**

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

RESPONDENT :

**THE INTELLIGENCE INSPECTOR
OFFICE OF THE INSPECTING ASST. COMMISSIONER (INTELLIGENCE)
COMMERCIAL TAXES, ALAPPUZHA – 688 001.**

BY SR. GOVT. PLEADER SMT. SHOBA ANNAMMA EAPEN

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

Mn

...2/-

WP(C).No. 8072 of 2015 (H)

APPENDIX

PETITIONER'S EXHIBITS :

EXT.P1 : COPY OF THE FORM NO. 8B DATED 11.3.2015 FO THE PETITIONER.

**EXT.P2 COPY OF THE NOTICE DATED 11.3.2015 ISSUED TO THE PETITIONER
BY THE RESPONDENT.**

RESPONDENT'S EXHIBITS : NIL

//TRUE COPY//

P.A. TO JUDGE

Mn

A.K.JAYASANKARAN NAMBIAR, J.
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W.P.(C). No. 8072 of 2015
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Dated this the 13th day of March, 2015

JUDGMENT

The petitioner, who is a registered dealer under the Kerala Value Added Tax Act, is aggrieved by Ext.P2 notice issued to him detaining a consignment of Granite Slabs and Marbles that was being transported at the instance of the petitioner. In the writ petition, the petitioner is aggrieved by the insistence of the respondent 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 Sri.Anil D.Nair, the learned counsel appearing for the petitioner and also Smt.Sobha Annamma Eappen, the learned Government Pleader appearing for the respondent.

3. On a consideration of the facts and circumstances of the case as also the submissions made across the bar, I dispose the writ petition with the following directions:

- (i) On a perusal of Ext.P2 notice, it is seen that the objection of the respondent is with regard to the fact that the number on the invoice that accompanied the goods was different from the invoice number

declared in the monthly returns. It is the contention of the petitioner that the new number of the invoices that have been used during a month, would be declared along with the return of the subsequent month and hence there was no justification for the detention. Taking note of the said submission, and finding that the transportation of the goods was otherwise in order, and also taking into account the fact that the petitioner is a registered dealer, I direct the respondent to release the goods and the vehicle covered by the detention notice, to the petitioner, on his executing a simple bond without sureties for the Security deposit amount demanded in the notice, before the respondent.

(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.

A.K.JAYASANKARAN NAMBIAR
JUDGE