

**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. 8124 of 2015 (M)**  
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**PETITIONER(S):**  
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**HERO CYCLES LIMITED,  
HAVING ITS REGISTERED OFFICE AT HERO NAGAR,  
G.T.ROAD, LUDHIANA, PUNJAB-141003,  
REPRESENTED BY ITS ASSISTANT SALES MANAGER  
SRI.MADHU SOODHANAN.**

**BY ADVS.SRI.ASWIN GOPAKUMAR  
SRI.ANWIN GOPAKUMAR  
SMT.KALA G.NAMBIAR  
SRI.K.AMAL NATH NAIK  
SMT.DEEPTI SUSAN GEORGE  
SRI.ARJUN RADHAKRISHNAN NAIR  
SMT.ANUSREE SURESH**

**RESPONDENT(S):**  
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- 1. STATE OF KERALA,  
REPRESENTED BY ITS SECRETARY,  
DEPARTMENT OF TAXES, GOVERNMENT SECRETARIAT,  
THIRUVANANTHAPURAM-695001.**
- 2. THE INTELLIGENCE INSPECTOR,  
SQUAD NO.III, DEPARTMENT OF COMMERCIAL TAXES,  
COMMERCIAL TAX OFFICE, ALAPPUZHA-688007.**

**BY 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:**

**PJ**

**APPENDIX**

**PETITIONERS' EXHIBITS**

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- P1(A): COPY OF THE INVOICES DATED 21/2/15 RAISED BY THE PETITIONER COMPANY ON M/S.AJAI CYCLES, THIRUVANANTHAPURAM.
- P1(B): COPY OF THE INVOICES DATED 21/2/15 RAISED BY THE PETITIONER COMPANY ON M/S.V.P.RAMAKRISHNAN NAIR & CO., PULLAD.
- P1(C): COPY OF THE INVOICES DATED 20/2/15 RAISED BY THE PETITIONER COMPANY ON M/S.MURALI CYCLE MART, KARUNAGAPPALLI
- P1(D): COPY OF THE INVOICES DATED 20/2/15 RAISED BY THE PETITIONER COMPANY ON M/S.PANACKAL CYCLES, ALAPPUZHA.
- P1(E): COPY OF THE INVOICES DATED 21/2/15 RAISED BY THE PETITIONER COMPANY ON M/S.VALIAPARAMBIL CYCLES, KARUKACHAL
- P2(A): COPY OF ELECTRONIC RESERVATION SLIP DATED 28/2/15 ISSUED BY IRCTCS E-TICKETING SERVICE IN THE NAME OF SRI.RAM ASREY
- P2(B): COPY OF TICKET DATED 1/3/15 ISSUED BY NORTHERN RAILWAY TO SRI.RAM ASREY
- P3(A): COPY OF THE NOTICE DATED 5/3/15 ISSUED TO M/S.MURALI CYCLE MART, KARUNAGAPPALLI BY THE R2 UNDER SECTION 47(2) OF THE KVAT ACT, 2003
- P3(B): COPY OF THE NOTICE DATED 5/3/15 ISSUED TO M/S.PANACKAL CYCLES, ALAPPUZHA BY THE R2 UNDER SECTION 47(2) OF THE KVAT ACT, 2003
- P3(C): COPY OF THE NOTICE DATED 5/3/15 ISSUED TO M/S.V.P.RAMAKRISHNAN NAIR & CO., PULLAD BY THE R2 UNDER SECTION 47(2) OF THE KVAT ACT, 2003
- P3(D): COPY OF THE NOTICE DATED 5/3/15 ISSUED TO M/S.AJAI CYCLES, THIRUVANANTHAPURAM BY THE R2 UNDER SECTION 47(2) OF THE KVAT ACT, 2003
- P3(E): COPY OF THE NOTICE DATED 5/3/15 ISSUED TO M/S.VALIYAPARAMBIL CYCLES, KOTTAYAM BY THE R2 UNDER SECTION 47(2) OF THE KVAT ACT, 2003

**RESPONDENTS' EXHIBITS**

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/ TRUE COPY /

P.S. TO JUDGE

PJ



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

.....  
W.P.(C).No.8124 of 2015

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

**JUDGMENT**

The petitioner, is aggrieved by Ext.P3 series of notices issued to him, detaining a consignment of cycles 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.P3 series of notices, it is seen that the objection of the respondents is essentially with regard to the fact that the goods were intercepted on 05.03.2015, almost 4 days after the entry of the vehicle through Muthanga check post. The respondents therefore suspected multiple transportation on the basis of the same transport documents. Counsel for the petitioner would rely on Ext.P2 railway ticket to submit

that a representative of the petitioner company had actually traveled from Ludhiyana to Ernakulam to oversee the transportation and it was on account of delay in his arrival that the transportation of the goods was delayed.

(ii) At any rate, I find that there is no serious objection with regard to the documents that accompanied the goods at the time of transportation. In that view of the matter, I direct the 2<sup>nd</sup> respondent to release the goods and the vehicle to the petitioner on the petitioner furnishing a simple bond without surety for the security deposit amount demanded in Ext.P3 series of notices before the 2<sup>nd</sup> respondent.

(iii) The 2<sup>nd</sup> 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/

