

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 18TH DAY OF MARCH 2015/27TH PHALGUNA, 1936

WP(C).No. 8457 of 2015 (F)

PETITIONER(S):

**M/S.CANMEC OFFICE TECHNOLOGIES,
IMMATTY BUILDING, OLD RAILWAY SSTATION ROAD,
ERNAKULAM-682018, REPRESENTED BY ITS
MANAGING PARTNER JYOTHISH C.V.**

BY ADV. SRI.K.J.ABRAHAM

RESPONDENT(S):

**THE INTELLIGENCE INSPECTOR,
SQUAD NO.IV, DEPARTMENT OF COMMERCIAL TAXES,
MATTANCHERY AT MINI CIVIL STATION,
ALUVA-683101.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 18-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

PJ

APPENDIX

PETITIONERS' EXHIBITS

- P1: COPY OF THE REGISTRATION CERTIFICATE IN FORM NO.IA DATED 31/1/14**
- P2: COPY OF THE FORM NO.10 MONTHLY RETURN FOR THE MONTH JANUARY 2015 DATED 19/2/15**
- P3: COPY OF THE INVOICE NO.4424 DATED 14/3/15**
- P4: COPY OF THE FORM NO.8F E-DECLARATON TOKEN NO.32071563224/2014-15/13 DATED 15/3/15**
- P5: COPY OF THE OR NOTICE NO.VC/OR/1429/14-15 DATED 15/3/15**

RESPONDENTS' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.8457 of 2015
.....

Dated this the 18th day of March, 2015

JUDGMENT

The Petitioner, who is a registered dealer under the KVAT Act is aggrieved by Ext.P5 notice issued to him detaining a consignment of old and used multi functional digital printers with copiers and spares 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 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 Ext.P5 detention notice, it is seen that the objection of the respondent is essentially that the goods were wrongly classified in the transport documents that accompanied the

goods. Counsel for the petitioner would point out that, in the documents that accompanied the goods, while the invoice showed the goods as printers and copiers, the declaration filed for the purposes of KVAT could be done only in accordance with the options available in the web site, and therefore, showed the items as computer system and peripherals, which is the nomenclature used for the purposes of paying tax on the item within the State.

(ii) I also take note of the fact that the petitioner is a registered dealer in the State and direct the respondent to release the goods and vehicle on the petitioner furnishing a simple bond without surety for the security deposit amount demanded in Ext.P5 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

