

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. 8629 of 2015 (C)

PETITIONER(S):

**M/S. DAMRO EXPORTS PVT. LTD.,
DOOR NO.28/3362-A, 1ST FLOOR,
S.R.ROAD, ERNAKULAM - 682 020,
REPRESENTED BY ITS BRANCH ACCOUNTANT
MR.VINOD V.P.**

BY ADV. SMT.K.LATHA

RESPONDENT(S):

- 1. THE STATE OF KERALA,
REPRESENTED BY CHIEF SECRETARY,
SECRETARIAT, THIRUVANANTHAPURAM - 695 001.**
- 2. ASSISTANT COMMISSIONER,
SPECIAL CIRCLE - III,
COMMERCIAL TAXES, COMMERCIAL TAX COMPLEX,
ERNAKULAM - 682 013.**
- 3. THE INTELLIGENCE INSPECTOR, SQUAD NO.II,
COMMERCIAL TAXES, KOTTAYAM.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPPEN

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

msv/

WP(C).No. 8629 of 2015 (C)

APPENDIX

PETITIONER(S)' EXHIBITS:

**EXT.P1: THE TRUE COPY OF THE CERTIFICATE OF REGISTRATION IN FORM 1A
UNDER KERALA VALUE ADDED TAX RULES 2005 DTD.23.7.2014 ISSUED BY
THE SECOND RESPONDENT TO THE PETITIONER.**

**EXT.P2: THE TRUE COPY OF THE SALE INVOICE NO.PS-575 DTD.13.3.2015 ISSUED BY
THE PETITIONER TO M/S D-HOPE FURNITURES, ST.PETERS JUNCTION,
PATHANAMTHITTA.**

**EXT.P3: THE TRUE COPY OF THE DETENTION NOTICE OR NO.4561/14-15
DTD.16.3.2015 ISSUED BY THE THIRD RESPONDENT U/S 47(2) OF THE KVAT
ACT TO THE PETITIONER.**

**EXT.P4: THE TRUE COPY OF THE SALES REGISTER OF THE PETITIONER COMPANY
FROM 1ST MARCH 2015 TO 13TH MARCH 2015.**

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

Msv/

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No.8629 of 2015 ()

.....
Dated this the 18th day of March, 2015

JUDGMENT

The petitioner is aggrieved by Ext.P3 detention notice whereby a consignment of furniture, that was being transported at the instance of the petitioner, was detained by the respondent authorities at Adichira at M.C.Road while plying towards Kottayam. 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. Heard Smt.Latha K., the learned counsel for the petitioner and Smt.Sobha Annamma Eappen, 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, it is seen that, the objection of the respondent is with regard to the date in the documents, that accompanied the transportation. It was found that, the vehicle that was detained on 16.03.2015 had documents, which were dated 13.03.2015, and this led the respondent to suspect multiple transportation of goods under cover of the same documents. It is submitted by the learned counsel for the petitioner that, the

delay was occasioned on account of the intervening holidays. In that view of the matter, and considering the fact that the petitioner is a registered dealer in the State, I direct the 3rd respondent to release the goods and vehicle to the petitioner, on the petitioner furnishing a simple bond without sureties for the security deposit amount demanded in Ext.P3 detention notice, before the 3rd respondent.

(ii) The respondents 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 3rd respondent.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/18/03/

