

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 25TH DAY OF MARCH 2015/4TH CHAITHRA, 1937

WP(C).No. 9461 of 2015 (G)

PETITIONER :

**LA-BEL SALES CORPORATION,
INDRADHANUSH APARTMENT, T.D. ROAD,
ERNAKULAM, KOCHI - 682035
(REPRESENTED BY MANAGING PARTNER PANKAJ G PATEL)**

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

RESPONDENTS :

- 1. INTELLIGENCE INSPECTOR, COMMERCIAL TAXES,
SQUAD NO. III, MALAPPURAM AT KOTTAKKAL-676503.**
- 2. INTELLIGENCE OFFICER, COMMERCIAL TAXES,
SQUAD NO. III, MALAPPURAM AT KOTTAKKAL - 676503.**

BY SENIOR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 25-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

bp

WP(C).No. 9461 of 2015 (G)

APPENDIX

PETITIONER'S EXHIBITS :

- P1: COPY OF THE TAX INVOICE BEARING NO. 3305 DT 21/3/2015 OFR M/S. RUSHIL DÉCOR LTD. CHICKMANGALORE, KARNATAKA.
- P2: COPY OF THE NOTICE BEARING NO. VC III 1577/14-15 DT 23/3/2015 ISSUED BY THE R1.
- P3: COPY OF THE SALE INVOICE BEARING NO. A0537 DT 23/3/2015 ISSUED BY THE PETITIONER TO M/S. BUSINESS LINK, KAVALAPPARA.
- P4: COPY OF REPLY DT 23/3/2015 FILED BY THE PETITIONER BEFORE THE R1.

RESPONDENT'S EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

bp

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 9461 of 2015

Dated this the 25th 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 MTF Boards 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 appearing for the petitioner and also the learned Government Pleader appearing for the respondents.

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 respondents is essentially with regard to the documents that accompanied the transportation of the goods. The goods were covered by an invoice, which showed a sale of the goods from

a vendor in Karnataka to the petitioner. The office of the petitioner is at Ernakulam, but on the instructions of the petitioner, the goods were consigned to a purchaser situated in Shornur. The invoice that accompanied the goods showed the addresses of both, the petitioner at Ernakulam, as also the purchaser at Shornur and the latter was shown as the consignee. Counsel for the petitioner would submit that instructions were given by the petitioner to his vendor, to dispatch the goods directly to the consignee, so as to avoid an unnecessary transportation from the check post to Ernakulam. It is also stated that Form 8F declaration has also been filed electronically in respect of the transaction. I also note that the petitioner is a registered dealer within the State and therefore, I direct the 1st 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 Ext.P2 notice, before the 1st respondent.

(ii) 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.

(iii) The petitioner shall produce a copy of this judgment and a copy of the writ petition before the 1st respondent.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das