

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 27TH DAY OF MARCH 2015/6TH CHAITHRA, 1937

WP(C).No. 9940 of 2015 (N)

PETITIONER(S):

**LIGI ANTONY, PROPRIETOR,
GODWIN MEDIA COMMUNICATION, PAVIZHAM BUILDING,
KOOVAPPADY, PERUMBAVOOR-683544.**

BY ADV. SRI.P.M.POULOSE

RESPONDENT(S):

**THE COMMERCIAL TAX OFFICER,
COMMERCIAL TAX CHECK POST,
VELANTHAVALAM-678557, PALAKKAD DISTRICT.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 27-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

PJ

APPENDIX

PETITIONERS' EXHIBITS

- P1: COPY OF THE LETTER DATED 27/2/15 FROM SOUTHERN RAILWAYS THIRUVANANTHAPURAM.**
- P2: COPY OF THE LETTER WITH RESPECT TO KAYAMKULAM STATION**
- P3: COPY OF THE LETTER WITH RESPECT OF ALUVA STATION**
- P4: COPY OF THE INVOICE NO.95064444 DATED 23/3/15 FROM M/S.INFINITY RETAIL LIMITED BANGALORE**
- P5: COPY OF THE E-CONSIGNMENT DECLARATION IN FORM NO.8F**
- P6: COPY OF THE CERTIFICATE OF OWNERSHIP IN FORM NO.16 DOWNLOADED ONLINE FROM KAVAT SITE**
- P7: COPY OF THE SERVICE TAX REGISTRATION FROM CENTRAL BOARD OF EXCISE AND CUSTOM IN FORM ST-2**
- P8: COPY OF THE NOTICE NO.OR/835/14-15 DATED 24/3/15.**

RESPONDENTS' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.9940 of 2015

.....
Dated this the 27th day of March, 2015

JUDGMENT

The petitioner, is aggrieved by Exts.P8 notice issued to him, detaining a consignment of television sets, 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.P8 notice, it is seen that the objection of the respondent is essentially with regard to the documents that accompanied the transportation of the goods. It is stated that while the invoice showed the goods as destined to Perumbhavor, the goods were shown as being required at Thiruvananthapuram. I note , however, that the petitioner had produced a valid Form-16 certificate of ownership to indicate that the

consignment was required for his own use. That apart, the transportation was also covered by a valid invoice issued by the vendor outside the State.

(ii) Under such circumstances, I direct the 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.P8 notice 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

mns/

