

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 6TH DAY OF APRIL 2015/16TH CHAITHRA, 1937

WP(C).No. 11202 of 2015 (A)

PETITIONER :

**TIMES QUARTZ PRIVATE LIMITED.,
REGISTERED OFFICE, MEENA BAZAR, PATNA MARKET,
PATNA, BIHAR STATE, PIN-800 004,
REPRESENTED BY ITS MANAGER & AUTHORISED
SIGNATORY MR.AVINASH KUMAR.**

**BY ADVS.SRI.S.ANIL KUMAR (TRIVANDRUM)
SRI.K.S.HARIHARAN NAIR
SRI.K.UMAMAHESWAR**

RESPONDENT(S):

- 1. THE INTELLIGENCE INSPECTOR,
SQUAD NO.III, COMMERCIAL TAXES, THEVARA,
ERNAKULAM,PIN-682 015**
- 2. THE DEPUTY COMMISSIONER (INTELLIGENCE),
DEPARTMENT OF COMMERCIAL TAXES, TOLL JUNCTION,
EDAPPALLY, ERNAKULAM-682 024.**

R1 & R2 BY SR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 06-04-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

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APPENDIX

PETITIONER'S EXHIBITS:

- P1 COPY OF THE REGISTRATION CERTIFICATE UNDER BIHAR VALUE ADDED TAX ACT, 2005**
- P1(A) COPY OF THE REGISTRATION CERTIFICATE UNDER CST ACT, 1956**
- P2 COPY OF THE PURCHASE ORDER ISSUED BY THE CANTEEN STORES DEPARTMENT (CSD), GOVERNMENT OF INDIA DATED 31/12/2014 SHOWING THE PURCHASE ORDER FOR THE SUPPLY OF 395 WRIST WATCHES.**
- P2(A) COPY OF THE PURCHASE ORDER ISSUED BY THE CANTEEN STORES DEPARTMENT (CSD), GOVERNMENT OF INDIA DATED 31/12/2014 SHOWING THE PURCHASE ORDER FOR THE SUPPLY OF 219 WRIST WATCHES**
- P3 COPY OF THE TAX INVOICE DATED 24/02/2015 SHOWING THE SUPPLY OF 395 NUMBERS WRIST WATCHES**
- P3(A) COPY OF THE TAX INVOICE DATED 24/02/2015 SHOWING THE SUPPLY OF 219 NUMBERS OF WRIST WATCHES**
- P4 COPY OF THE NOTICE ISSUED BY THE 1ST RESPONDENT DATED 07/03/2015**
- P5 COPY OF THE FORM 8FA FILED FOR THE PETITIONER DATED 13/03/2015 TALLYING THE EXT.P3 TAX INVOICE**
- P5(A) COPY OF THE FORM 8FA FILED FOR THE PETITIONER DATED 13/03/2015 TALLYING THE EXT.P3 (A) TAX INVOICE**
- P6 COPY OF THE REPLY FILED BEFORE THE 1ST RESPONDENT DATED 12/03/2015**
- P6(A) COPY OF THE SECOND REPLY FILED BEFORE THE 1ST AND 2ND RESPONDENT DATED 03/04/2015**
- P7 COPY OF THE LETTER DATED 25/03/2015 ISSUED BY THE AREA MANAGER, CSD, THE PURCHASER CONFIRMING THE PERIOD OF SUPPLY AS 14/03/2015.**

RESPONDENT'S EXHIBITS: NIL

/TRUE COPY/

P.A.TO JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.11202 of 2015

.....
Dated this the 6th day of April, 2015

JUDGMENT

The petitioner, who is not a registered dealer, is aggrieved by Ext.P4 notice issued to him, detaining a consignment of wrist watches that was being transported at his instance, at Ernakulam South Railway Station. 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.P4 detention notice, it is seen that the primary objection of the respondents is with regard to the fact that the transportation of the goods was not accompanied with mandatory 8FA declaration that was required under the Kerala Value Added Tax Act. That apart, the petitioner is also not a registered dealer.

(ii) I take note, however, of the contention of the petitioner that the supply of wrist watches was meant for the Canteen Stores Department at Kochi and was based on purchase orders issued by the said Department, and therefore, direct the 1st respondent to release the goods to the petitioner on the petitioner paying 25% of the security deposit amounts demanded in Ext.P4 notice and furnishing a simple bond without surety for the balance amounts demanded therein before the 1st respondent.

(iii) 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.

(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/

