

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE K.VINOD CHANDRAN

TUESDAY, THE 28TH DAY OF APRIL 2015/8TH VAISAKHA, 1937

WP(C).No. 12774 of 2015 (V)

PETITIONER(S):

**OSL LOGISTICS,
TUMKUR ROAD, OPPOSITE, TCI MADAVARA POST,
BANGALORE, MADAVARA, BANGALORE- 562 123,
REPRESENTED BY ITS MANAGER J.M. PUROHIT,
AGED 58 YEARS, S/O.HIRAJI PUROHIT, NO.160,
1ST FLOOR, COTTONPET, MAIN ROAD, BANGALORE.**

BY ADV. SRI.M.R.SARIN PANICKER.

RESPONDENT(S):

- 1. THE ASST. COMMISSIONER OF SALE TAX,
COMMERCIAL TAXES, CHECK POST,
WALAYAR, PALAKKAD-675 001.**
- 2. COMMERCIAL TAX OFFICER,
COMMERCIAL TAXES COMPLEX,
WALAYAR, PALAKKAD-675 001.**

BY GOVT. PLEADER SRI.S. SUDHEESH KUMAR.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 28-04-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

rs.

WP(C).No. 12774 of 2015 (V)

APPENDIX

PETITIONER'S EXHIBITS:-

EXHIBIT-P1: A COPY OF THIS NOTICE IN FORM NO.17A.

EXHIBIT-P2: A COPY OF THIS INVOICE BEARING NO.28299287.

**EXHIBIT-P3: A COPY OF THIS LETTER FILED BY THE PETITIONER TO
THE 1ST RESPONDENT.**

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.S. TO JUDGE

rs.

K. Vinod Chandran, J.

W.P(C) No.12774 of 2015-V

Dated this the 28th day of April, 2015

JUDGMENT

The petitioner is aggrieved with the detention of the goods by Exhibit P1 notice.

2. The petitioner is a transporter, who undertook the transport of the goods, being motor vehicles, from the manufacturer outside the State to the dealer within the State. A perusal of Exhibit P1 would indicate that the invoice accompanying the transport indicated eight vehicles and 8-F declaration uploaded also indicated only the said number of vehicles. On physical inspection, it was found that there was one another vehicle, making the total transport of nine motor cars. The petitioner contends that subsequently the invoice with respect to that vehicle was produced and that it was only an omission on the part of the driver of the lorry.

3. This Court is not inclined to accept the said contention on a *prima facie* consideration of the facts stated, especially since the declaration uploaded also contained only a lesser number of vehicles than that was transported. In such circumstance, the writ

petition would stand dismissed. However, the adjudication would be conducted untrammelled by the observations made by this Court in the above writ petition.

Sd/-
K. Vinod Chandran,
Judge

vkul

[true copy]