

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. 12955 of 2015 (T)

PETITIONER(S) :

**JRP ENTERPRISES,
45/2436A, SIVA ARCADE, AYSHA ROAD,PONNURUNNI,
VYTTILA, KOCHI ,PIN-682 019,
REPRESENTED BY ITS MANAGING PARTNER, T.JAYAKUMAR.**

BY ADV. SRI.R.MURALIDHARAN (ARoor)

RESPONDENT(S) :

- 1. THE ASSISTANT COMMISSIONER,
SPECIAL CIRCLE-III, DEPARTMENT OF COMMERCIAL TAXES,
ERNAKULAM, COCHIN, PIN-682 015.**
- 2. THE COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAX CHECK POST, WALAYAR,
PALAKKAD DISTRICT, PIN-678 624.**

BY SR.GOVERNMENT 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:**

Msd.

APPENDIX

PETITIONER(S)' EXHIBITS

**EXT.P1: TRUE COPY OF THE REGISTRATION CERTIFICATE ISSUED UNDER
KVAT ACT, DATED 25.05.2007.**

**EXT.P2: TRUE COPY OF THE TAX INVOICE ATTACHED WITH
THE CONSIGNMENT DATED 16.04.2015.**

**EXT.P3: TRUE COPY OF THE E-CONSIGNMENT DECLARATION IN FORM 8F,
DATED 16.04.2015.**

**EXT.P4: TRUE COPY OF THE NOTICE ISSUED BY THE 2ND RESPONDENT
UNDER SECTION 47(2) DATED 20.04.2015.**

RESPONDENT(S)' EXHIBITS

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

K.VINOD CHANDRAN, J.

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W.P.(C). No. 12955 of 2015

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Dated this the 28th day of April, 2015

JUDGMENT

The petitioner is aggrieved with the detention of the goods by Ext.P4. The petitioner's contention is that the goods of the petitioner were carried along with some other goods and the driver of the lorry failed to produce the invoice before the check-post authority. In any event, the fact remains that when the transport was examined, the goods of the petitioner were not covered by any invoice. It is also submitted by the learned Government Pleader on instructions and as stated in Ext.P4 notice that, the 8F declaration was uploaded in the site only after the detention of goods. In such circumstances, this Court is not inclined to release the goods except on payment of security deposit. The writ petition would stand dismissed, however, the adjudication would be completed untrammelled by the observations made herein.

Sd/-
K.VINOD CHANDRAN
JUDGE