IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE ANIL K.NARENDRAN

TUESDAY, THE 15TH DAY OF SEPTEMBER 2015/24TH BHADRA, 1937

WP(C).No. 17523 of 2012 (M)

PETITIONER(S):

SRI GELIX GEORGE
PROPRIETOR, DIGITAL WORLD, NO. 9/539/21
22 CASINO COMPLEX, KOKKALAI, THRISSUR - 680 021.

BY ADVS.SRI.E.P.GOVINDAN
SMT.G.DEEPA

RESPONDENT(S):
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1. THE INGELLIGENCE INSPECTOR
SQUAD NO. VI, COMMERCIAL TAXES
PALAKKAD AT OTTAPALAM - 679 101.

2. THE STATE OF KERALA
REPRESENTED BY THE SECRETARY, TAXES DEPARTMENT
GOVERNMENT SECRETARIAT, TRIVANDRUM - 695 001.

BY ADV.T.J.MICHAEL, SENIOR GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 15-09-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C).No. 17523 of 2012 (M)

<u>APPENDIX</u>

<u>PETITIONER'S EXHIBITS:</u>

EXHIBIT-P1: COPY OF THE REGISTRATION CERTIFICATE ISSUED TO THE PETITIONER BY THE ASSESSING AUTHORITY

EXHIBIT-P2: COPY OF THE NOTICE DATED 18/07/2012 ISSUED BY THE IST RESPONDENT.

EXHIBIT-P3: COPY OF THE PURCHASE BILL NO. IMC 6067/12-12 DATED 17/07/2012.

EXHIBIT-P4: COPY OF THE LETTER DATED 19/07/2012 ISSUED BEFORE THE IST RESPONDENT.

EXHIBIT-P5: COPY OF THE CIRCULAR NO. 30/2008 DATED 01/07/2008 BY THE COMMISSIONER OF COMMERCIAL TAXES, TRIVANDRUM.

<u>RESPONDENTS' EXHIBITS :</u> N I L

//TRUE COPY//

P.A. TO JUDGE

JV

ANIL K. NARENDRAN, J.

W.P.(C) No.17523 of 2012

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Dated this the 15th day of September, 2015

JUDGMENT

The petitioner, who is the registered dealer under the KVAT Act, has filed this writ petition aggrieved by the proceedings initiated by the 1st respondent in detaining his goods and vehicle, under Section 47(2) of the KVAT Act alleging attempted evasion of tax. Ext.P2 is the notice issued by the 1st respondent in this regard dated 18.07.2012. It is aggrieved by Ext.P2, the petitioner has approached this Court in this writ petition seeking a writ of certiorari to quash the same and for other reliefs.

2. On 27.07.2012, this Court passed the following interim order:

> "In view of Ext.P1 certificate of registration which discloses that the petitioner has a branch at Palakkad, I am of the opinion that the first respondent should consider the request made by the petitioner for return of the goods mentioned in Ext.P2 notice issued under sub-section (2) of Section 47 of the Kerala Value Added Tax Act, 2003 and release the goods to him within two days from the date on which the petitioner moves the first

respondent along with a copy of this order and documents to prove that he has a branch at Palakkad."

3. Today, when the case was taken up for final hearing, the learned counsel for the petitioner would submit that in terms of the interim order granted by this Court, the goods and the vehicle have already been released to the petitioner. The learned counsel would also point out that now the 1st respondent has to finalise the proceedings pursuant to Ext.P2 notice in terms of Section 47(5) and 47(6) of the KVAT Act.

4. I heard the arguments of the learned counsel for the petitioner and also the learned Government Pleader appearing for the respondents.

Considering the fact that adjudication proceedings initiated against the petitioner in terms of Ext.P2 notice issued under Section 47(2) of the KVAT Act is yet to be finalised, this writ petition is disposed of directing the 1st respondent or the competent authority to finalise the said proceedings within a period of one month from the date of receipt of a certified copy of this judgment, with notice to the petitioner.

sd/-
ANIL K. NARENDRAN,
JUDGE

JV