

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

FRIDAY, THE 8TH DAY OF MAY 2015/18TH VAISAKHA, 1937

WP(C).No. 13934 of 2015 (N)

PETITIONER(S):

**M/S. LUKER INDIA, 34/1912C,
MATTATHIL LANE, BTS ROAD,
EDAPPALLY, ERNAKULAM,
REPRESENTED BY ITS PARTNER V.P. ANTONY.**

**BY ADVS.SRI.A.A.ZIYAD RAHMAN,
SRI.LAL K.JOSEPH,
SRI.V.S.SHIRAZ BAVA,
SRI.JOSEPH KURIAN VALLAMATTAM.**

RESPONDENTS:-

- 1. THE STATE OF KERALA,
REPRESENTED BY ITS COMMISSIONER TO
DEPARTMENT OF COMMERCIAL TAXES,
SECRETARIAT, THIRUVANANTHAPURAM-695 001.**
- 2. THE COMMERCIAL TAXES INSPECTOR,
DEPARTMENT OF COMMERCIAL TAXES,
COMMERCIAL TAX CHECK POST, WALAYAR,
PALAKKAD DISTRICT-675 110.**

BY GOVT. PLEADER SRI.BOBBOY JOHN PULICKAPARAMBIL.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 08-05-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- EXHIBIT P1. TRUE COPY OF THE BILL OF LADING DATED 16.04.2015.
- EXHIBIT P2. TRUE COPY OF THE BILL OF ENTRY DATED 01.05.2015.
- EXHIBIT P3. TRUE COPY OF THE GOODS CONSIGNMENT NOTE
DATED 02.05.2015.
- EXHIBIT P3(A) TRUE COPY OF THE FORM KK DATED 01.05.2015.
- EXHIBIT P4. TRUE COPY OF THE FORM 8FA DATED NIL.
- EXHIBIT P4(A). TRUE COPY OF THE DELIVERY NOTE DATED 02.05.2015.
- EXHIBIT P4(B). TRUE COPY OF THE E-CONSIGNMENT DECLARATION IN FORM 8F
DATED 03.05.2015.
- EXHIBIT P5. TRUE COPY OF THE NOTICE DATED 03.05.2015 ISSUED UNDER
SECTION 47(2) OF THE KVAT ACT.
- EXHIBIT P6. TRUE COPY OF THE OBJECTION DATED 04.05.2015.
- EXHIBIT P7. TRUE COPY OF THE REVISED NOTICE BEARING O.R.NO.102/1/15-16
DATED 05.05.2015.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

PA. TO JUDGE

rs.

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.13934 of 2015

Dated this the 8th day of May, 2015

JUDGMENT

The petitioner approached this Court seeking a direction to release the goods detained by the second respondent as per Exts.P5 and P7. As per Ext.P7, the petitioner is directed to furnish the security deposit of the double the tax amount.

Considering the facts and circumstances, the petitioner shall be permitted to release the goods on deposit of Rs.7,35,910/-(Rupees seven lakhs thirty five thousand nine hundred and ten only) and executing a bond for the remainder.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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