

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 12TH DAY OF MAY 2015/22ND VAISAKHA, 1937

WP(C).No. 13958 of 2015 (T)

PETITIONER:

**ROYAL AGENCIES,
BASIN ROAD, ERNAKULAM,
COCHIN - 31.
(REPRESENTED BY MG.PARTNER JAYESH ANTONY)**

**BY ADVS.SRI.K.N.SREEKUMARAN
SRI.P.D.UNNIKKANNAN NAIR**

RESPONDENT(S):

- 1. INTELLIGENCE INSPECTOR,
COMMERCIAL TAX SQUAD NO.II,
MATTANCHERRY AT KARUKUTTY,
CAMP AT COMMERCIAL TAX CHECK POST,
WALAYAR, PALAKKAD - 676 622.**
- 2. COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAX CHECK, WALAYAR,
PALAKKAD - 676 622.**

BY GOVERNMENT PLEADER SRI.LIJU.V.STEPHEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 12-05-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

mbr/

WP(C).No. 13958 of 2015 (T)

APPENDIX

PETITIONER(S)' EXHIBITS:

- EXHIBIT P1. TRUE COPY OF THE TIN CERTIFICATE UNDER THE KVAT ACT ISSUED TO THE PETITIONER.
- EXHIBIT P2. TRUE COPY OF THE INVOICE NO.23027143 DATED 30.04.2015 ISSUED BY M/S.BIO PAC INDIA CORPORATION LTD. UT OF D & NH.
- EXHIBIT P3. TRUE COPY OF THE PRINT OUT OF FORM 8F WITH TOKEN NUMBER 32071740794/2015-16/12 ACCOMPANYING THE GOODS.
- EXHIBIT P4. TRUE COPY OF THE NOTICE NO.OR 45/15-16 DATED 04.05.2015 ISSUED BY THE 1ST RESPONDENT TO PETITIONER.
- EXHIBIT P5. TRUE COPIES OF 3 SAMPLE SALE INVOICES ISSUED BY THE PETITIONER TO VARIOUS PARTIES.

RESPONDENT(S)' EXHIBITS:

- NIL

/TRUE COPY/

P.S. TO JUDGE

mbr/

A.MUHAMED MUSTAQUE, J.
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W.P(C).No.13958 of 2015
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Dated this the 12th day of May, 2015

JUDGMENT

Petitioner is a dealer in disposable plates and allied items made of paper, plastic and thermocol, registered under the KVAT & CST Acts. Aggrieved by detention of his goods by the respondents alleging misclassification, petitioner approached this Court.

2. Considering the classification of the petitioner's goods as disposable plates made of thermocol, I am of the view, only issue is regarding showing the percentage of tax leviable in the declaration and therefore, petitioner's goods shall be released on executing a simple bond.

The Writ Petition is disposed of.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.

Sbna/12/05/15