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. 13965 of 2015 (U)

PETITIONER :

M/S. SANTHOM METACAST P LTD.,
PANDIYAMAKKIL BUILDING, MONIPPALLY P.O.,
KOTTAYAM,KERALA-686 636,
REPRESENTED BY IT'S DIRECTOR MR.AUGUSTINE.

BY ADV. SMT.K.LATHA

RESPONDENT(S):
----

1. THE STATE OF KERALA,
REPRESENTED BY CHIEF SECRETARY, SECRETARIAT,
THIRUVANANTHAPURAM. PIN-695 001

2. THE INTELLIGENCE OFFICER,
OFFICE OF THE INTELLIGENCE OFFICER,
CAMP AT SQUAD NO.I,
MATTANCHERY AT ALUVA MINI CIVIL STATION,
DEPARTMENT OF COMMERCIAL TAXES, ERNAKULAM-683 101.

BY SR GOVERNMENT PLEADER SRI.M.MOHAMMED SHAFI

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

sts

WP(C).No. 13965 of 2015 (U)

APPENDIX

PETITIONER(S)' EXHIBITS

EXT.P1. TRUE COPY OF THE AGREEMENT BETWEEN THE PETITIONER COMPANY WITH SAPA EXTRUSION INDIA P LTD DATED 2ND DAY OF FEBRUARY 2015.

EXT.P2. TRUE COPY OF THE REGISTRATION OF THE PETITIONER UNDER KERALA VALUE ADDED TAX ACT FORM NO.1A.

EXT.P3. TRUE COPY OF THE INVOICE NO.2015-16/SGE/0209 DATED 28/4/2015 ISSUED BY SAPA EXTRUSION INDIA P LTD BANGLORE TO THE PETITONER

EXT.P4. TRUE COPY OF THE FORM 8F DATED 28/4/2015 ISSUED BY THE PETITIONER

EXT.P5. TRUE COPY OF THE DETENTION NOTICE OR NO.27/15-16 DATED 29/4/2015 ISSUED BY THE 2ND RESPONDENT U/S.47(2) OF THE KAVAT ACT TO THE PETITIONER

EXT.P6. TRUE COPY OF THE LETTER DATED SUBMITTED BY THE SAPA EXTRUSION INDIA P LIMITED, BANGLORE BEFORE THE 2ND RESPONDENT DATED 30/4/2015.

EXT.P7. TRUE COPY OF THE JUDGMENT OF THE HON'BLE HIGH COURT OF KERALA IN WPC NO.13240/2014 DATED 28/5/2014.

RESPONDENT(S)' EXHIBITS: **NIL**

/TRUE COPY/

P.A.TO JUDGE

sts

A.MUHAMED MUSTAQUE, J.

****

W.P.(C) No.13965 of 2015

****

Dated this the 12th day of May, 2015

JUDGMENT

Challenging Ext.P5 detention notice, the petitioner approached this Court. The petitioner's case is that the consignment is Aluminum scrap and not Aluminum profile. This Court in Ext.P7 judgment, in similar circumstances, directed the Assessing Officer to take out one or two channels for further verification and to release the goods on executing a simple bond for the security deposit demanded.

In the light of Ext.P7 judgment, on the petitioner executing a simple bond for the amount demanded in Ext.P5, the respondents shall release the goods expeditiously. The Assessing Officer shall be entitled to take out one or two channels for further verification for the purpose of adjudication proceedings as contemplated under the Kerala Value Added Tax Act, 2003.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

ln