

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.13985 of 2015 (W)

PETITIONER:

**PARAMOUNT LTD.,VI/187,188,189,
VAYALIL ROAD,THIRUVANKULAM,
ERNAKULAM (DISTRICT),
(REP BY PUSHKAR KUMAR S SHAH,
MANAGER)**

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

RESPONDENT'S:

- 1. INTELLIGENCE INSPECTOR,SQUAD NO.VIII,
DEPARTMENT OF COMMERCIAL TAXES,
ERNAKULAM CAMP AT COMMERCIAL TAX CHECK POST,
WALAYAR-676622.**
- 2. COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAX CHECK POST,
WALAYAR-676622.**

BY GOVT. 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:**

pk

WP(C).No.13985 of 2015 (W)

APPENDIX

PETITIONER'S EXHIBITS:

**EXT.P1:TRUE COPIES OF THE INVOICES BEARING NO.SPIPL/100/E39 & E40
DTD 28/4/2015 ISSUED BY M/S.SILVERLINE POWER INFRASTRUCTURE
P LTD, VADODARA TO THE PETITIONER.**

**EXT.P2:TRUE COPY OF THE NOTICE NO.OR 96/15-16 DTD 2/5/2015 ISSUED BY
THE IST RESPONDENT TO THE PETITIONER.**

RESPONDENT'S EXHIBITS:

NIL

//TRUE COPY//

P.S. TO JUDGE

pk

A.MUHAMED MUSTAQUE, J.
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W.P(C).No.13985 of 2015
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Dated this the 12th day of May, 2015

JUDGMENT

Petitioner is a registered dealer under the KVAT & CST Acts on the rolls of the Commercial Tax Officer (Works Contracts), Ernakulam and is engaged in the construction of one effluence treatment plant for BPCL at Ambalamughal on contract basis. The first respondent intercepted petitioner's consignment demanding security deposit on suspected attempt at evasion of tax. Petitioner approached this Court on account of detention of goods by the respondents.

2. Considering the facts and circumstances, there shall be a direction to the first respondent to release the goods detained on executing a simple bond.

The Writ Petition is disposed of.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.