

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE ALEXANDER THOMAS

FRIDAY, THE 15TH DAY OF MAY 2015/25TH VAISAKHA, 1937

WP(C).No. 14471 of 2015 (H)

PETITIONER(S) :

**PHILIPS INDIA LIMITED, DOOR NO.VI/160B,
KUTTIKKATTUKARA JUMA MASJID COMPOUND,
UDYOGAMANDAL- 683 504, ERNAKULAM DISTRICT,
REPRESENTED BY MR.KUMAR VENKITACHALAM,
AUTHORISED SIGNATORY.**

**BY ADVS.SRI.JOSEPH JERARD SAMSON RODRIGUES
SRI.ROVIN RODRIGUES**

RESPONDENT(S) :

**THE INTELLIGENCE INSPECTOR,
SQUAD NO.IV, DEPARTMENT OF COMMERCIAL TAXES,
MALAPPURAM AT PERINTHALMANNA,
CAMP OFFICE AT COMMERCIAL TAX CHECK POST,
WALAYAR- 678 625, PALAKKAD DISTRICT.**

BY GOVERNMENT PLEADER SRI.LIJU.V.STEPHEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 15-05-2015, ALONG WITH W.P.(C).NO.14513 OF 2015 AND
CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED
THE FOLLOWING:**

Msd.

APPENDIX

PETITIONER(S)' EXHIBITS

**EXHIBIT P1: TRUE PHOTOCOPY OF THE STOCK TRANSFER NOTE
NO.5051320108 DATED 27.04.2015 FOR RS.10,87,851.54.**

**EXHIBIT P2: TRUE PHOTOCOPY OF THE LORRY RECEIPT NO.11266
DATED 30.04.2015 ISSUED BY M/S. INDIAN CARGO CARRIERS,
NEW DELHI.**

**EXHIBIT P3: TRUE PHOTOCOPY OF THE E-CONSIGNMENT DECLARATION IN
FORM NO.8F VIDE TOKEN NO.32150216575/201516/57
DATED 30.04.2015.**

**EXHIBIT P4: TRUE PHOTOCOPY OF THE NOTICE NO.VC/IV/68/15-16
DATED 06.05.2015, ISSUED BY THE RESPONDENT.**

RESPONDENT(S)' EXHIBITS

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

ALEXANDER THOMAS, J.

W.P.(C).Nos.14471, 14513, 14518,
14520 & 14545 Of 2015

Dated this the 15th day of May, 2015.

J U D G M E N T

The petitioners in these Writ Petitions are aggrieved by the impugned order issued under Sec. 47(2) of the Kerala Value Added Tax Act, 2003, by which goods of the petitioners have been detained demanding security deposit.

2. In similar situations, this Court in the judgment in W.P.(C).No.11309/2012 rendered on 15.5.2012 (Ext.P-7 in W.P.(C). 14513/2015) and in the judgment dated 27.3.2015 in W.P.(C). No.9991/2015 (Ext.P-5 in W.P.(C).No.14518/2015) have directed release of the goods so detained under Sec. 47(2) of the Act on execution of bond without sureties and without prejudice to the continuance of the adjudication proceedings.

3. Heard the various Advocates appearing for the petitioners and the learned Senior Government Pleader appearing for official respondents.

4. After having heard both sides and after perusal of the aforementioned judgment rendered in W.P.(C).No.11309/2012 and

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W.P.(C).Nos.14471, 14513, 14518,
14520 & 14545 Of 2015

W.P.(C).No.9991/2015 it is ordered that respective respondent authority concerned in these Writ Petitions shall release the goods to the respective petitioners concerned on execution of a simple bond without sureties. This will be without prejudice to the respondent authority to initiate and conduct the adjudication proceedings in these cases untrammelled by any of the observations contained in this judgment.

With these observations and directions, the Writ Petitions stand finally disposed of.

ALEXANDER THOMAS,
Judge.

bkn/-