

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

THURSDAY, THE 21ST DAY OF MAY 2015/31ST VAISAKHA, 1937

WP(C).No. 14792 of 2015 (Y)

PETITIONER(S):

**M/S.DEEPA,
UCO COMPLEX, ALUVA ROAD, ANGAMALY - 683 572,
ERNAKULAM (DT),
(REPRESENTED BY PARTNER ANIL K VISWAMBARAN).**

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

RESPONDENT(S):

- 1. INTELLIGENCE INSPECTOR,
COMMERCIAL TAXES, SQUAD NO.1,
MATTANCHERY AT ALUVA - 683 101.**
- 2. INTELLIGENCE OFFICER,
COMMERCIAL TAXES, SQUAD NO.1,
MATTANCHERRY AT ALUVA - 683 101.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 21-05-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

PJ

APPENDIX

PETITIONER(S)' EXHIBITS

- P1: TRUE COPY OF THE RETURN IN FORM 10 FILED BY PETITIONER FOR THE MONTH OF MARCH 2015 BEFORE THE ASSESSING AUTHORITY**
- P2: TRUE COPY OF THE PURCHASE ORDER DATED 10/3/2015 PLACED BY M/S.POWERTECH ENGINEERS, VENNALA WITH THE PETITIONER**
- P3: TRUE COPY OF THE TAX INVOICE BEARING NO.30641855 DATED 24/4/2015 OF M/S.CROMPTION GREAVES LTD, MUMBAI ISSUED TO PETITIONER**
- P4: TRUE COPY OF THE NOTICE BEARING NO.OR 77/15-16 DATED 18/5/2015 ISSUED BY THE 1ST RESPONDENT**
- P5: TRUE COPY OF THE REPLY DATED 19/5/2015 FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT**

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.MUHAMED MUSTAQUE, J.

W.P.(C).No.14792 of 2015

Dated this the 21st day of May, 2015

J U D G M E N T

The petitioner is a dealer in electrical goods. The petitioner's goods have been detained as per Ext.P4. The reason for detention is that the petitioner did not raise any invoice for the transportation and delivery of consignment at Chalikkavattom for M/s. Power Tech Engineers. The petitioner submits that the transport of goods is supported by valid documents prescribed under Section 46(3) of the KVAT Act disclosing full particulars of the petitioner and the end dealer. The petitioner also refers to Ext.P3 notice.

2. Considering the nature of issues involved in this writ petition, there shall be a direction to the 1st respondent to release goods detained as per Ext.P4 on executing a

simple bond without surety.

The writ petition is disposed of as above.

Sd/

**A.MUHAMED MUSTAQUE,
JUDGE**

jm/