

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. 14997 of 2015 (Y)

PETITIONER(S):

1. M/S.CANNANORE BATTERY HOUSE,
THAVAKKARA COMPLEX, OPP:SKY PALACE,
KANNUR - 670 002, KANNUR DISTRICT,
REPRESENTED BY ITS MANAGING PARTNER,
SRI.RIYAZ RAHMAN.
2. M/S.ORION TRANSPORT SERVICE,
CC 68/1109, POTTAKUZHI JUNCTION,
POTTAKUZHI-PACHALAM ROAD, KALOOR,
COCHIN - 682 017,
REPRESENTED BY ITS MANAGER SRI.SREEKANTH A.

BY ADV. SRI.TOMSON T.EMMANUEL

RESPONDENT(S):

1. INTELLIGENCE INSPECTOR,
O/O. INSPECTING ASSISTANT COMMISSIONER (INTELLIGENCE),
COMMERCIAL TAXES, SQUAD NO.1, CIVIL STATION,
KANNUR 670 002.
2. COMMERCIAL TAX OFFICER,
COMMERCIAL TAXES, 3RD CIRCLE, KANNUR 670 012.

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:

APPENDIX

PETITIONERS' EXHIBITS

EXT.P1 TRUE COPY OF INVOICE NO.1534101387 DATED 15.05.2015
RAISED BY M/S. AMARA RAJA BATTERIES LTD; COCHIN FOR TRANSPORT OF 40
NOS. OF BATTERIES, AGAINST FULL RATE OF TAX.

EXT.P1(A) TRUE COPY OF INVOICE NO.1534101388 DATED 15.05.2015
RAISED BY M/S.AMARA RAJA BATTERIES LTD; COCHIN FOR TRANSPORT OF 90
NOS. OF BATTERIES, AGAINST FULL RATE OF TAX.

EXT.P1(B) TRUE COPY OF INVOICE NO.1534101389 DATED 15.05.2015
RAISED BY M/S.AMARA RAJA BATTERIES LTD; COCHIN FOR TRANSPORT OF 5 NOS.
OF BATTERIES, AGAINST FULL RATE OF TAX.

EXT.P1(C) TRUE COPY OF INVOICE NO.1534101390 DATED 15.05.2015
RAISED BY M/S.AMARA RAJA BATTERIES LTD; COCHIN FOR TRANSPORT OF 31
NOS. OF BATTERIES, AGAINST FULL RATE OF TAX.

EXT.P2 TRUE COPY OF FORM NO.8F ONLINE DECLARATION DATED
15.05.2015 U/S. 47(2) OF THE KVAT ACT GENERATED AND ACCOMPANIED WITH
THE EXT P1(B) INVOICE WITH EXPECTED CHECK POST AS KUNHIPALLY
COMMERCIAL TAX CHECK POST ON 16.05.2015.

EXT.P3 TRUE COPY OF LORRY RECEIPT NO.6814 DATED 15.05.2015
ISSUED BY 2ND PETITIONER, TRANSPORTING AGENCY FOR TRANSPORT OF GOODS
TO KANNUR AS PER EXT.P1 TO P1(C) INVOICES.

EXT.P4 TRUE COPY OF NOTICE NO.VCR/15-16 DATED 16.05.2015 ISSUED
TO 1ST PETITIONER, THROUGH THE DRIVER OF TRANSPORT VEHICLE U/S. 47(2)
OF THE KVAT ACT, DEMANDING SECURITY DEPOSIT.

EXT.P5 TRUE COPY OF REPLY DATED 18.05.2015 SUBMITTED BY 1ST
PETITIONER BEFORE 1ST RESPONDENT, AGAINST EXT.P4 NOTICE, FOR THE
RELEASE OF DETAINED GOODS.

RESPONDENTS EXHIBITS : NIL

/TRUE COPY/

P. A. TO JUDGE

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.14997 of 2015

Dated this the 21st day of May, 2015

J U D G M E N T

The petitioners have approached this Court challenging the detention order and demand of security as per Ext.P4. The petitioners submit that they have transported Batteries from Ernakulam to Kannur after making online declaration and also with necessary invoices for the transaction in between Ernakulam and Kannur. However, the petitioners' vehicle and consignment have been illegally detained by the respondents.

2. The learned Government Pleader points out that the petitioners have not declared in any of the enroute check posts between Ernakulam and Kannur. Therefore, the consignment and the vehicle were detained.

In view of the facts and circumstances of the case, this Court finds that there is no need for detaining the goods and vehicle. The same shall, therefore, be released to the petitioners on depositing an amount of ₹25,000/- (Rupees Twenty five thousand only).

This writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.

