

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

WEDNESDAY, THE 27TH DAY OF MAY 2015/6TH JYAISHTA, 1937

WP(C).No. 15695 of 2015 (J)

PETITIONER(S):

**M/S. MCNALLY BHARAT ENGINEERING COMPANY LIMITED
V/27R, MUKKADAKKAL BUILDING, CHITHRAPUZHA,
IRUMPANAM P.O., COCHIN - 682 309, ERNAKULAM DISTRICT,
REPRESENTED BY ITS ASSISTANT GENERAL MANAGER, M.MURUGAN**

**BY ADVS.SRI.TOMSON T.EMMANUEL
SRI.N.JAYAKUMAR**

RESPONDENT(S):

- 1. COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAXES CHECK POST, WALAYAR - 678 625**
- 2. INTELLIGENCE INSPECTOR,
SQUAD NO.II, COMMERCIAL TAXES, KOZHIKODE - 673 006**
- 3. COMMERCIAL TAX OFFICER (WC & LT)
CLAS TOWER, OLD RAILWAY STATION ROAD, COCHIN - 682 018**
- 4. COMMISSIONER OF COMMERCIAL TAXES,
TAX TOWER, KARAMANA P.O., THIRUVANANTHAPURAM - 695 002**
- 5. STATE OF KERALA, REPRESENTED BY SECRETARY TO GOVERNMENT
(TAXES DEPARTMENT), SECRETARIAT, THIRUVANANTHAPURAM 696 001**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
27-05-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

VS

APPENDIX

EXT.P1	TRUE COPY OF KVAT AND CST REGISTRATION CERTIFICATE ISSUED TO THE PETITIONER BY THE 3RD RESPONDENT.
EXT.P2	TRUE COPY OF THE WORK ORDER DATED 11.09.2013 ISSUED TO PETITIONER BY BPC, KOCHI
EXT.P2(a)	TRUE COPY OF THE WORK ORDER DATED 26.09.2013 ISSUED TO PETITIONER BY BPC, KOCHI
EXT.P2(b)	TRUE COPY OF THE WORK ORDER DATED 04.11.2013 ISSUED TO PETITIONER BY BPC, KOCHI
EXT.P2(c)	TRUE COPY OF THE WORK ORDER DATED 03.07.2013 ISSUED TO PETITIONER BY DMRC,
EXT.P3	TRUE COPY OF PERMISSION TO PAY TAX AT COMPOUNDED SCHEME IN FORM NO.1E ISSUED BY 3RD RESPONDENT PURSUANT TO EXT.P2 ORDER.
EXT.P3(a)	TRUE COPY OF PERMISSION TO PAY TAX AT COMPOUNDED SCHEME IN FORM NO.1E ISSUED BY 3RD RESPONDENT PURSUANT TO EXT.P2(a) ORDER.
EXT.P3(b)	TRUE COPY OF PERMISSION TO PAY TAX AT COMPOUNDED SCHEME IN FORM NO.1E ISSUED BY 3RD RESPONDENT PURSUANT TO EXT.P2(b) ORDER.
EXT.P3(c)	TRUE COPY OF PERMISSION TO PAY TAX AT COMPOUNDED SCHEME IN FORM NO.1E ISSUED BY 3RD RESPONDENT PURSUANT TO EXT.P2(c) ORDER.
EXT.P4	TRUE COPY OF TAX INVOICE NO.0045 DATED 27.4.2015 RAISED BY THE SUPPLIERS, AFTER CHARGING FULL RATE UNDER CONSIGNOR STATE FOR INTERSTATE SALE OF ALUMINUM LADDER SUPPORTS.
EXT.P4(a)	TRUE COPY OF DELIVERY NOTE NO.6010 DATED 27.4.2015 AS PER CONSIGNOR STATE LAWS, ACCOMPANIED WITH EXT.P4 INVOICE.
EXT.P5	TRUE COPY OF ONLINE TRASACTION SLIP DATED 28.4.2015 SENT TO SUPPLIER FOR GENERATING FORM NO.8F BY THE TRANSPORTER.
EXT.P6	TRUE COPY OF NOTICE NO.VCR-II/65/15-16 DATED 2.5.2015 ISSUED TO PETITIONER BY 2ND RESPONDENT U/S 47(2).

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**EXT.P7 TRUE COPY OF REVISED FORM NO.8F PRODUCED BY PETITIONER
 BEFORE 1ST RESPONDENT.**

RESPONDENT(S)' EXHIBITS :

NIL

/TRUE COPY/

PA TO JUDGE

VS

A.MUHAMED MUSTAQUE, J

W.P.(C).No.15695 of 2015

Dated this the 27th day of May, 2015

JUDGMENT

The petitioner challenges Ext.P6 detention notice. Goods are detained stating that the same are not referable to Ext.P1 registration. Considering the nature of demand and the contentions of the petitioner, I am of the view that the detained goods shall be released to the petitioner on deposit of Rs.20,000/- (Rupees Twenty thousand only) and also on executing a simple bond without sureties. Adjudication may be completed within two months.

This writ petition is disposed of. No costs.

**A.MUHAMED MUSTAQUE
JUDGE**

VS