

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE A.MUHAMED MUSTAQUE

THURSDAY, THE 28TH DAY OF MAY 2015/7TH JYAISHTA, 1937

WP(C).No.15709 of 2015 (K)

PETITIONER:

**MUHAMMED AFSAL,PROPRIETOR,
M/S.MUNDACKAL EXPORTS,NEDUMTHODU,
MUDICKAL P.O., PERUMBAVOOR.**

**BY ADVS.SRI.P.S.SOMAN
SMT.T.RADHAMANY**

RESPONDENT'S:

- 1. THE INTELLIGENCE INSPECTOR,SQUAD NO.VI,
COMMERCIAL TAXES,ERNAKULAM.**
- 2. THE INTELLIGENCE OFFICER, SQUAD-VI,
COMMERCIAL TAXES,ERNAKULAM.**
- 3. THE STATE OF KERALA,REPRESENTEDBY
THE SECRETARY,TAXES DEPARTMENT,
GOVT.SECRETARIAT,THIRUVANANTHAPURAM,
PIN-695001.**
- 4. THE COMMISSIONER OF COMMERCIAL TAXES,
GOVERNMENT OF KERALA,TAX TOWER,
KARAMANA P.O.,THIRUVANANTHAPURAM,PIN-695002.**

BY GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 28-05-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

pk

W.P(C) NO.15709/2015

APPENDIX

PETITIONER'S EXHIBITS:

- P1: TRUE COPY OF THE REGISTRATION CERTIFICATE OF THE PETITIONER.
- P2: TRUE COPY OF THE RECEIPT FOR REGISTRATION RENEWAL E-PAYMENT OF THE PETITIONER FOR THE YEAR 2015.
- P3: TRUE COPY OF THE COMMERCIAL INVOICE NO.3 DATED 23.5.2015 ACCOMPANIED WITH THE CONSIGNMENT.
- P4: TRUE COPY OF THE DELIVERY NOTE NO.321512/DN/6931/2015 DATED 23.5.2015 ACCOMPANIED WITH THE CONSIGNMENT.
- P5: TRUE COPY OF THE FORM 17A NOTICE NO.OR-VI/385/15016 DATED 24.5.2015 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER.

RESPONDENT'S EXHIBITS:

NIL

//TRUE COPY//

P.S. TO JUDGE

pk

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.15709 of 2015

Dated this the 28th day of May, 2015

J U D G M E N T

The petitioner has approached this Court challenging the detention of goods as per Ext.P5 notice. The petitioner has transported plywood to Chennai. On account of suspected evasion of tax based on the declaration regarding the thickness of the plywood, the goods have been detained and the petitioner was directed to deposit ₹1,00,680/- as security deposit.

2. The learned counsel for the petitioner submits that, the petitioner has already declared the value of the plywood and even if any evasion exists, the amount demanded is exorbitant.

3. Heard the learned counsel for the petitioner as well as the learned Government Pleader for the respondents.

4. Considering the facts and circumstances of the case, this writ petition is disposed of with the following directions :

- (1) The goods detained shall be released to the petitioner on remittance of 50% of the demand and on execution of a simple bond without sureties.
- (2) If the petitioner wants to have physical verification of the goods, he shall make a request for the same before the 1st respondent before release of the goods.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.