

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. 15825 of 2015 (C)

PETITIONER:

**M/S.SHREE BALAJI TRADING COMPANY,
KAROTHUKUZH BUILDINGS, 1/114,
MUTTAM JUNCTION, ALWAYE, KOCHI,
REPRESENTED BY PROPRIETOR.**

**BY ADVS.SRI.ANIL D. NAIR
SRI.R.SREEJITH
SMT.O.A.NURIYA
SMT.ROSIE ATHULYA JOSEPH**

RESPONDENT(S):

- 1. THE INTELLIGENCE INSPECTOR,
SQUAD II, COMMERCIAL TAXES,
CAMP AT WALAYAR - 678 001.**
- 2. THE COMMERCIAL TAX OFFICER,
COMMERCIAL TAXES, ALWAYE - 683 101.**

BY GOVERNMENT 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:**

mbr/

WP(C).No. 15825 of 2015 (C)

APPENDIX

PETITIONER'S EXHIBITS:

- EXT. P1 :** TRUE COPY OF THE REGISTRATION DETAILS OF THE PETITIONER
DOWNLOADED from the KVATIS.
- EXT. P2 :** TRUE COPY OF THE ANNUAL RETURN DATED 5.6.2014.
- EXT. P3 :** TRUE COPY OF THE INVOICE DATED 15.5.2015 BEARING NO.8426.
- EXT. P4 :** TRUE COPY OF THE NOTICE DATED 25.5.2015 ISSUED IN FORM 17A.
- EXT. P5 :** TRUE COPY OF THE TRANSACTION SLIP DATED 22.5.2015 WHICH WAS
UPLOADED BY THE TRANSPORTING AGENCY OF THE CONSIGNMENT.

RESPONDENT'S EXHIBITS: - NIL

/TRUE COPY/

P.S. TO JUDGE

mbr/

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.15825 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 his consignment as per Ext.P4 notice. The petitioner declared the goods transported as 'Handloom' goods at the levy of 1%. It has been detected by the authorities and found that, the petitioner misclassified the goods and the petitioner is liable to pay 5% of tax. Accordingly, the petitioner's goods has been detained as per Ext.P4 and he has been directed to furnish security deposit of ₹2,42,500/-.

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

In view of the facts and circumstances of the case, this Court finds that, the goods shall be released to the petitioner on depositing an amount ₹1,00,000/- (Rupees One lakh only) and on executing a simple bond without sureties.

This writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.