

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. 15867 of 2015 (G)

PETITIONER:

**PRATHAPAN K.M, PROPRIETOR,
M/S.SOUTHERN GENSETS, 73B,
KOTTAKKAL, MALAPPURAM.**

**BY ADVS.SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN**

RESPONDENT:

**THE INTELLIGENCE INSPECTOR,
SQUAD NO.III, CAMP AT COMMERCIAL TAX
CHECKPOST, WALAYAR - 678 624.**

BY SENIOR 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:**

mbr/

APPENDIX

PETITIONER'S EXHIBITS:

- EXT. P1 : TRUE COPY OF THE REGISTRATION CERTIFICATE UNDER KVAT ACT
DATED 20.4.2015.
- EXT. P2 : TRUE COPY OF THE OEM CERTIFICATE ISSUED TO THE PETITIONER.
- EXT. P3 : TRUE COPY OF THE INVOICE NO.0138 DATED 12.5.2015.
- EXT. P4 : TRUE COPY OF THE NOTICE NO.OR.III/179/15-16/ ISSUED BY THE
RESPONDENT UNDER SECTION 47(2) OF THE KVAT ACT
DATED 26.5.2015.
- EXT. P5 : TRUE COPY OF THE RETURN FOR THE MONTH OF APRIL 2015
DATED 15.5.2015.
- EXT. P6 : TRUE COPY OF THE JUDGMENT IN W.P(C)NO.11309 OF 2012
DATED 15.5.2015.
- EXT. P7 : TRUE COPY OF THE JUDGMENT IN W.P(C)NO.14513 OF 2015
DATED 15.5.2015.

RESPONDENT'S EXHIBITS: - NIL

/TRUE COPY/

P.S. TO JUDGE

mbr/

A.MUHAMED MUSTAQUE, J.

W.P.(C)No. 15867 of 2015

Dated this the 28th day of May, 2015

JUDGMENT

Th petitioner's goods (Acoustic Enclosures) have been detained as per Ext.P4. The petitioner has been directed to furnish security deposit on the estimated value. The petitioner's case is that description of goods have been correctly shown in Ext.P3 invoice and there is no misclassification. The petitioner also paid advance tax.

Considering the facts and circumstances, I am of the view, the petitioner is being a registered dealer, goods shall be released on executing a simple bond without sureties.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

ln