IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

FRIDAY, THE 29TH DAY OF MAY 2015/8TH JYAISHTA, 1937

WP(C).No. 16038 of 2015 (D)

PETITIONER :

M/S.HAFELE INDIA PVT. LTD.,
NO.2/1, SHIV MANOR, LANGFORD ROAD, SHANTHI NAGAR,
BANGALORE-560 027, REPRESENTED BY IT'S SENIOR SALES EXECUTIVE MR. KRISHNA KUMAR.P.R.

BY ADV. SMT.K.LATHA

RESPONDENT(S):
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1. **THE STATE OF KERALA,**
   REPRESENTED BY CHIEF SECRETARY, SECRETARIATE,
   THIRUVANANTHAPURAM-695 001

2. **THE INTELLIGENCE INSPECTOR, COMMERCIAL TAXES,**
   COMMERCIAL TAX CHECK POST, WALAYAR-678 101

BY SR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 29-05-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

sts

WP(C).NO.16038/2015

APPENDIX

PETITIONER'S EXHIBITS:

P1 COPY OF THE APRIL DHMAAL 2015 BROCHURE SCHEME LETTER DESCRIBING THE QUANTITY AND SCHEME OFFERED BY THE PETITIONER COMPANY

P2 COPY OF THE STATEMENT OF EARLIER MATERIALS SENT BY THE PETITIONER COMPANY TO M/S PEEJA ENTERPRISES, VYTTILLA, COCHIN FOR THE LAST THREE MONTHS.

P3 COPY OF THE INVOICE NO.MR-FOC/2015050232 ISSUED BY THE PETITIONER TO M/S PEEJA ENTERPRISES, VYTTILLA, COCHIN

P4 COPY OF THE DETENTION NOTICE OR NO.OCR/11/131/15-16 DATED 25/05/2015 ISSUED BY THE SECOND RESPONDENT U/S 47(2) OF THE KVAT ACT TO THE PETITIONER.

RESPONDENT'S EXHIBITS: **NIL**

/TRUE COPY/

P.A.TO JUDGE

sts

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.16038 of 2015

Dated this the 29th day of May, 2015

<u>J U D G M E N T</u>

The petitioner has approached this Court challenging the detention of goods as per Ext.P4 notice. They submit that, the goods have been declared at the value of ₹500/- for the reason that, the same is intended to give as a gift to their dealers based on the target they achieved and not intended for sale.

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 there is no need for detaining the goods. The same shall, therefore, be released to the petitioner on depositing 30% of the demand and on execution of a simple bond without sureties.

This writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.

AV