

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. 16041 of 2015 (E)

PETITIONER :

**M/S. SEEMAS WEDDING COLLECTIONS,
PALA ROAD, MANAKKAD JN, THODUPUZHA-685 584,
REPRESENTED BY IT'S ACCOUNTANT MR. SIJU P.G.**

BY ADV. SMT.KLATHA

RESPONDENT(S):

- 1. THE STATE OF KERALA,
REPRESENTED BY CHIEF SECRETARY, SECRETARIATE,
THIRUVANANTHAPURAM - 695 001.**
- 2. THE INTELLIGENCE INSPECTOR,
COMMERCIAL TAXES, SQUAD NO.1, KOLLAM-691 021.**

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.16041/2015

APPENDIX

PETITIONER'S EXHIBITS:

- P1(A) COPY OF THE INVOICE BILL NO.SBI 50500341 DATED 25/05/2015 ISSUED BY KALAIKKUMAR TEX, ERODE TO THE PETITIONER.**
- P1(B) COPY OF THE INVOICE BILL NO.SBI 50500343 DATED 25/05/2015 ISSUED BY KALAIKKUMAR TEX, ERODE TO THE PETITIONER.**
- P2(A) COPY OF THE FORM NO.8FA DECLARATION DATED 27/05/2015 AT 9.44 AM DECLARING THE P1A INVOICE**
- P2(B) COPY OF THE FORM NO.8FA DECLARATION DATED 27/05/2015 AT 10.11 AM DECLARING THE P1B INVOICE**
- P3 COPY OF THE DETENTION NOTICE OR NO.376/15-16 DATED 27/05/2015 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.16041 of 2015

Dated this the 29th day of May, 2015

J U D G M E N T

The petitioner has approached this Court challenging the detention of goods brought through railway, as per Ext.P3 notice. As per Ext.P3 notice, the petitioner has been directed to furnish security deposit of ₹24,810/-.

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 and considering the amount demanded as security, this Court finds that there is no need for detaining the goods. The same shall, therefore, be released to the petitioner on execution of a simple bond without sureties.

This writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.

AV