

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. 16064 of 2015 (G)

PETITIONER(S) :

**M/S.GODREJ & BOYCE MFG. COMPANY LTD.,
SECOND FLOOR, 'ANGLES ARCADE', COCHIN UNIVERSITY P.O.
SOUTH KALAMASSERY, KOCHI- 682 022, ERNAKULAM DISTRICT
REPRESENTED BY ITS KOCHI BRANCH
SENIOR MANAGER FINANCE, SRI.RAMESH PAI V.P.**

**BY ADVS.SRI.TOMSON T.EMMANUEL
SRI.N.JAYAKUMAR**

RESPONDENT(S):

- 1. COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAXES CHECK POST, WALAYAR- 678 625.**
- 2. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES CHECK POST, WALAYAR- 678 625.**
- 3. ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, SPECIAL CIRCLE-1, SALES TAX COMPLEX
COCHIN- 682 015.**
- 4. COMMISSIONER OF COMMERCIAL TAXES,
TAX TOWER, KARAMANA P.O., THIRUVANANTHAPURAM- 695 022.**

BY GOVERNMENT PLEADER SMT.SHOBHA ANNAMMA EAPEN

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

Msd.

APPENDIX

PETITIONER(S)' EXHIBITS

- EXT.P1:** TRUE COPY OF REGISTRATION CERTIFICATE UNDER THE KERALA VALUE ADDED TAX AND CENTRAL SALES TAX ACT ISSUED TO THE PETITIONER BY THE 3RD RESPONDENT.
- EXT.P2:** TRUE COPY OF E-CONSIGNMENT MANUEL DATED 19.07.2014 RELEASED BY COMMERCIAL TAXES DEPARTMENT FOR THE FACILITY OF TRANSACTION SLIP TO REGISTERED DEALERS/TRANSPORTERS.
- EXT.P3:** TRUE COPY OF INTERSTATE STOCK TRANSFER CHALLAN NO.669930 DATED 14.05.2015 GENERATED BY SECUNDERABAD BRANCH OF THE PETITIONER FOR TRANSPORT OF ONE PROJECTOR.
- EXT.P4:** TRUE COPY OF LORRY RECEIPT NO.807287771820 DATED 14.05.2015 ISSUED BY FEDEX EXPRESS, ON RECEIPT OF GOODS AND EXT P3 STOCK TRANSFER INVOICE.
- EXT.P5:** TRUE COPY OF ONLINE TRANSACTION SLIP HAVING ID NO.320000/PA01/11508/2015 DATED 14.05.2015 GENERATED BY OUR SECUNDERABAD BRANCH AND INTIMATED TO TRANSPORTER.
- EXT.P6:** TRUE COPY OF NOTICE OR NO.756/9/15-16 DATED 16.05.2015 ISSUED TO THE PETITIONER BY THE 1ST RESPONDENT, THROUGH THE TRANSPORTER, DEMANDING SECURITY DEPOSIT U/S.47(2) TO THE KVAT ACT, NOTING OUR TIN.
- EXT.P7:** TRUE COPY OF REPLY DATED 28.05.2015, SUBMITTED BY THE PETITIONER, BEFORE THE 1ST RESPONDENT, AGAINST EXT.P6 NOTICE OF DETENTION.
- EXT.P7(A):** TRUE COPY OF CIRCULAR NO.20/06/CT DATED 08.05.2006 ISSUED BY 4TH RESPONDENT, COMMISSIONER OF COMMERCIAL TAXES, THIRUVANANTHAPURAM.

RESPONDENT(S)' EXHIBITS

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.16064 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 his goods as per Ext.P6 notice. The reason stated in Ext.P6 is that as per 8FA declaration the consignee Tin declared as unregistered. It is suspected that the petitioner was trying to evade tax declaring without its TIN. As per Ext.P6 notice, the petitioner has been directed to furnish security deposit of ₹34,800/-.

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 execution of a simple bond without sureties.

This writ petition is disposed of as above.

Sd/-
A.MUHAMED MUSTAQUE, JUDGE.

AV