

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 2ND DAY OF JUNE 2015/12TH JYAISHTA, 1937

WP(C).No. 16229 of 2015 (C)

PETITIONER:

**M/S. PANASONIC APPLIANCES INDIA CO. LTD. ,
SAHARA COMPLEX, 41/3533,
OLD RAILWAY STATION ROAD,
KOCHI-682018, REPRESENTED BY ITS
ASST. MANAGER-ACCOUNTS, ANIL KUMAR G.**

**BY ADVS.SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON**

RESPONDENT(S):

- 1. ASST. COMMISSIONER (ASSESSMENT),
COMMERCIAL TAXES SPECIAL CIRCLE-II,
ERNAKULAM, KOCHI-15.**
- 2. COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAX CHECK POST,
VELANTHAVALAM, PALAKKAD DISTRICT-678557.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 02-06-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

mbr/

APPENDIX

PETITIONER(S)' EXHIBITS:

- EXHIBIT P1- COPY OF REGISTRATION CERTIFICATE ISSUED BY THE
1ST RESPONDENT DATED 30-06-2007.
- EXHIBIT P2- COPY OF RETURN FOR THE MONTH OF APRIL 2015 OF THE
PETITIONER DATED 09-05-2015.
- EXHIBIT P3- COPY OF INVOICE/DELIVERY CHALLAN NO. 291 OF THE PETITIONER
DATED 28-05-2015.
- EXHIBIT P4- COPY OF ONLINE DECLARATION FORM NO. 8F GENERATED BY THE
PETITIONER DATED 28-05-2015.
- EXHIBIT P5- COPY OF NOTICE IN FORM NO. 17A ISSUED BY THE
2ND RESPONDENT DATED 30-05-2015.
- EXHIBIT P6- COPY OF LETTER SUBMITTED BY THE PETITIONER BEFORE THE 2ND
RESPONDENT DATED 30-05-2015.

RESPONDENT(S)' EXHIBITS: - NIL

/TRUE COPY/

P.S. TO JUDGE

mbr/

A. MUHAMED MUSTAQUE, J.

W.P. (C). No. 16229 of 2015

Dated this the 2nd day of June, 2015

J U D G M E N T

The petitioner has approached this Court challenging the detention notice. The petitioner is registered dealer but declared as unregistered dealer. The delivery chellan indicates petitioner's registration. The petitioner submits that in e-consignment declaration, by an inadvertent mistake, the consignee was shown as unregistered.

2. Considering the nature of contention, I am of the view that goods shall be released to the petitioner on executing a simple bond without sureties.

The writ petition stands disposed of as above.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE.