IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

WEDNESDAY, THE 3RD DAY OF JUNE 2015/13TH JYAISHTA, 1937

WP(C).No. 16474 of 2015 (H)

PETITIONER:

M/S. T.T.TRADERS,
CITY CENTRE BUILDING,
RICE MARKET, KUNNAMKULAM,
REPRESENTED BY ITS PARTNER,
T.T.TONY.

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

RESPONDENT(S):
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1. **THE COMMERCIAL TAX OFFICER,**
   KUNNAMKULAM - 680 542.

2. **COMMERCIAL TAX INSPECTOR,**
   COMMERCIAL TAX CHECK POST,
   WALAYAR - 678 624.

BY GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 03-06-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

mbr/

WP(C).No. 16474 of 2015 (H)

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1 :	**COPY OF INVOICE NO.FORM 8:0716 RAISED BY THE PETITIONER DATED 17.2.2015.**
EXT.P1(A) :	**COPY OF INVOICE NO.FORM 8:05646 RAISED BY THE PETITIONER DATED 9.1.2015.**
EXT.P2 :	**COPY OF RETURN FILED BY THE PETITIONER FOR THE YEAR 2012-13 DATED 4.7.2013.**
EXT.P2(A) :	**COPY OF RETURN FILED BY THE PETITIONER FOR THE YEAR 2013-14 DATED 20.5.2014.**
EXT.P3 :	**COPY OF INVOICE/NO.035 ISSUED BY MEENAKSHI INDUSTRIES AURANGABAD DATED 28.4.2015.**
EXT.P4 :	**COPY OF ONLINE DECLARATION FORM NO.8F FILED BY THE PETITIONER DATED 4.5.2015.**
EXT.P5 :	**COPY OF NOTICE IN FORM NO.17A ISSUED BY THE INTELLIGENCE INSPECTOR, COMMERCIAL TAXES, POOTHOLE DATED 4.5.2015.**
EXT.P6 :	**COPY OF INVOICE/NO.071 ISSUED BY MEENAKSHI INDUSTRIES, AURANGABAD DATED 26.5.2015.**
EXT.P7 :	**COPY OF ONLINE DECLARATION FORM NO.8F FILED BY THE PETITIONER DATED 31.5.2015.**
EXT.P8 :	**COPY OF NOTICE IN FORM NO.17A ISSUED BY THE 2ND RESPONDENT DATED 31.5.2015.**

RESPONDENT'S EXHIBITS: - NIL

/TRUE COPY/

P.A. TO JUDGE

mbr/

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.16474 of 2015

Dated this the 3rd day of June, 2015

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

The petitioner has approached this Court challenging detention of his goods and vehicle as per Ext.P8 notice. The reason for detention is that, the petitioner has declared the goods as “mats” (0% tax value). However, on physical verification it is found that, the goods are plastic mats which attracts tax at the rate of 14.5%. The petitioner's case is that, he has not declared the goods at 0% tax value, in fact he has properly declared.

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, the vehicle and goods shall be released to the petitioner on depositing 25% of the demand and on executing a simple bond without sureties.

This writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.

AV