

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

FRIDAY, THE 5TH DAY OF JUNE 2015/15TH JYAISHTA, 1937

WP(C).No. 16811 of 2015 (B)

PETITIONER(S):

- 1. GLOBAL PACK INDUSTRIES, CHUNDAKUZH.P.O.,
PERUMBAVOOR-683 546, (REPRESENTED BY MANAGING
PARTNER PAULSON.P)**
- 2. EASY PACK INDUSTRIES, KADACKANAD(P.O),
KOLENCHERY-682 311, (REPRESENTED BY PROPRIETOR K.V.ELIAS)**
- 3. A.K.INDUSTRIES, WEST VENGOLA (P.O), PERUMBAVOOR-683 556,
(REPRESENTED BY MANAGING PARTNER KOSE MATHEW)**
- 4. JOE EQUIPMENTS, KIZHAKKAMBALAM(P.O),
NJARALLOOR-683 562, (REPRESENTED BY PROPRIETOR
BINOY JOSEPH)**
- 5. ANN TECH INDUSTRIES, KP VIII/37A, KARUKULAM,
VILANGU(P.O)-683 561, (REPRESENTED BY PROPRIETOR ELDO K.K)**
- 6. B&B INDUSTRIES, 228/A, VILANGU(P.O.), KIZHAKKAMBALA -683 561,
(REPRESENTED BY PROPRIETOR BINI BABY)**
- 7. ESSEM INDUSTRIES, KIZHAKKAMBALAM-683 562,
(REPRESENTED BY PROPRIETOR SHIBU VARGHESE)**

**BY ADVS.SRI.K.N.SREEKUMARAN
SRI.P.D.UNNIKANNAN NAIR**

RESPONDENT :

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

BY SR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 05-06-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

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APPENDIX

PETITIONER'S EXHIBITS:

- P1 COPY OF THE INVOICES BEARING NOS.40 & 41 DATED 1/6/2015 ISSUED BY THE 1ST PETITIONER TO M/S SEPACK INDIA PVT LTD, CHENNAI
- P2 COPY OF THE INVOICE NO.12 DATED 1/6/2015 ISSUED BY THE 2ND PETITIONER TO M/S SEPACK INDIA PVT LTD, CHENNAI
- P3 COPY OF THE INVOICE BEARING NOS. 6 & 7 AND DATED 1/6/2015 ISSUED BY THE 3RD PETITIONER TO M/S SEPACK INDIA PVT LTD, CHENNAI
- P4 COPY OF THE INVOICE BEARING NOS.392 & 393 DATED 1/6/2015 ISSUED BY THE 4TH PETITIONER TO M/S SEPACK INDIA PVT LTD, CHENNAI
- P5 COPY OF THE INVOICE BEARING NOS.18 & 19 DATED 1/6/2015 ISSUED BY THE 5TH PETITIONER TO M/S. SEPACK INDIA PVT LTD, CHENNAI
- P6 COPY OF THE INVOICE BEARING NO.90 DATED 1/6/2015 ISSUED BY THE 6TH PETITIONER TO M/S SEPACK INDIA PVT LTD, CHENNAI
- P7 COPY OF THE INVOICE BEARING NO.23 DATED 1/6/2015 ISSUED BY THE 7TH PETITIONER TO M/S SEPACK INDIA PVT LTD, CHENNAI
- P8 COPY OF THE NOTICE IN FORM 17A BEARING NO OR 93/A/15-16 DATED 2/6/2015 ISSUED BY THE RESPONDENT TO THE 1ST PETITIONER.
- P9 COPY OF THE NOTICE IN FORM 17A BEARING NO OR 94/A/15-16 DATED 2/6/2015 ISSUED BY THE RESPONDENT TO THE 2ND PETITIONER.
- P10 COPY OF THE NOTICE IN FORM 17 A BEARING NO OR 95/A/15-16 DATED 2/6/2015 ISSUED BY THE RESPONDENT TO THE 3RD PETITIONER.
- P11 COPY OF THE NOTICE IN FORM 17A BEARING NO OR 96/A/15-16 DATED 2/6/2015 ISSUED BY THE RESPONDENT TO THE 4TH PETITIONER.
- P12 COPY OF THE NOTICE IN FORM 17A BEARING NO OR 97/A/15-16 DATED 2/6/2015 ISSUED BY THE RESPONDENT TO THE 5TH PETITIONER.
- P13 COPY OF THE NOTICE IN FORM 17A BEARING NO OR 98/A/15-16 DATED 2/6/2015 ISSUED BY THE RESPONDENT TO THE 6TH PETITIONER.
- P14 COPY OF THE NOTICE IN FORM 17A BEARING NO OR 99/A/15-16 DATED 2/6/2015 ISSUED BY THE RESPONDENT TO THE 7TH PETITIONER.

RESPONDENT'S EXHIBITS: NIL

/TRUE COPY/

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P.A.TO JUDGE

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.16811 of 2015

Dated this the 5th day of June, 2015

J U D G M E N T

The petitioners are manufactures of packing machinery and are registered dealers. They have approached this Court challenging Exts.P8 to P14 demand notices. The respondent detained the goods suspecting evasion of tax on the ground of undervaluation of the goods. On physical examination, it is found that the value of the goods shown in the invoice is much lower than the MRP of the products.

2. Heard the learned counsel for the petitioner as well as the learned Government Pleader for the respondent.

In view of the facts and circumstances of the case and also taking note of the fact that, the petitioners are registered dealers, this Court finds that there is no need for detaining the goods. The same shall, therefore, be released to the petitioners on execution of a simple bond without sureties.

This writ petition is disposed of as above.

Sd/-
A.MUHAMED MUSTAQUE, JUDGE.