

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 9TH DAY OF JUNE 2015/19TH JYAISHTA, 1937

WP(C).No. 17017 of 2015 (B)

PETITIONER(S):

**M/S.RANGOLI SAREES LTD, M.G ROAD,
ERNAKULAM, KOCHI 682 016, REPRESENTED BY ITS
STORE MANAGER DILIP KUMAR KHANNA.**

BY ADV. SMT.S.K.DEVI

RESPONDENT(S):

- 1. THE INTELLIGENCE OFFICER (IB),
(MATTANCHERY), DEPT. OF COMMERCIAL TAXES,
GOVT. OF KERALA, MINI CIVIL STATION, ALUVA.**
- 2. THE COMMERCIAL TAX OFFICER,
DEPT. OF COMMERCIAL TAXES, KVAT CIRCLE IV,
DEPT OF COMMERCIAL TAXES, ERNAKULAM 682 018.**
- 3. STATE OF KERALA,
REPRESENTED BY ITS FINANCE SECRETARY, SECRETARIAT,
THIRUVANANTHAPURAM 695 001.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 09-06-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

PJ

WP(C).No. 17017 of 2015 (B)

APPENDIX

PETITIONER(S)' EXHIBITS

EXT.P1 TRUE COPY OF THE REGISTRATION CERTIFICATE NO TIN 32071858659

EXT.P2 TRUE COPY OF THE NOTICE NO OR/10/15-15 DATED 19-05-2015

**EXT.P3 TRUE COPY OF THE INVOICE ACCOMPANIED IN CONSIGNMENT
 NO 8- 00031 DATED 13 MAY 2015**

**EXT.P4 TRUE COPY OF THE FORM NO 8FA GENERATED BY THE
 TRANSPORTER**

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.17017 of 2015

Dated this the 9th day of June, 2015

J U D G M E N T

The petitioner, registered dealer, has filed this writ petition challenging Ext.P2 detention notice. The petitioner's goods have been detained alleging that the goods are not textile goods, but are the ready made garments. As per Ext.P2 notice, the petitioner has been directed to furnish security deposit of ₹25,505/-.

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

Considering the nature of allegations against the petitioner, 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. However, essential issue for adjudication would be the nature of the goods. Therefore, before releasing the goods, the same shall be examined by a competent officer superior to the detention officer, the 1st respondent. It appears that the Inspecting Assistant Commissioner (Intelligence), Mattanchery would be the competent officer. Therefore, necessary inspection shall be done by the said officer in the presence of the petitioner and verify the nature of the goods and record the same through video or photograph at the expense of the petitioner.

This writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.