

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. 17155 of 2015 (T)

PETITIONER(S):

**M/S.STEEL TRACK, 10/416,
POKKANTHODE, EDAPPALLY,
MENONPARA P.O., PALAKKAD-678 556,
REPRESENTED BY ITS MANAGING PARTNER,
MRS.SHANU O.P.**

**BY ADVS.SRI.N.MURALEEDHARAN NAIR,
SRI.V.K.SHAMUSUDHEEN.**

RESPONDENT(S):

**INTELLIGENCE INSPECTOR,
SPECIAL SQUAD NO.IX,
DEPARTMENT OF COMMERCIAL TAXES,
PALAKKAD-678 001.**

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:**

rs.

WP(C).No. 17155 of 2015 (T)

APPENDIX

PETITIONERS' EXHIBITS:

- EXT.P1 COPY OF THE INVOICE NO.785 DATED 05/06/2015.**
- EXT.P2 COPY OF THE DELIVERY NOTE NO.320802/DN/24393/2015
DATED 05/06/2015.**
- EXT.P3 COPY OF THE NOTICE NO.VC/SPI/135/15-16 DATED 05/06/2015
UNDER SECTION 47(2) OF THE KERALA VALUE ADDED TAX ACT
ISSUED BY RESPONDENT.**

RESPONDENTS' EXHIBITS: NIL.

//TRUE COPY//

P.A. TO JUDGE

rs.

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.17155 of 2015

Dated this the 9th day of June, 2015

J U D G M E N T

The petitioner, a registered dealer, has approached this Court challenging the detention of his goods as per Ext.P3 notice. As per Ext.P3 notice, the petitioner has been directed to furnish security deposit of ₹16,850/-.

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