

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.17156 of 2015 (T)

PETITIONER:

**HARIKUMAR.M,"SIGN IN".697C,PUSHPA BUILDING,
OLAKETTYAMBALAM,KAYAMKULAM,
ALAPPUZHA DISTRICT-690510.**

BY ADV.SRI.R.MURALIDHARAN (AROR)

RESPONDENT'S:

- 1. THE COMMERCIAL TAX OFFICER,
DEPARTMENT OF COMMERCIAL TAXES,
MAVELIKARA,ALAPPUZHA DISTRICT,PIN-690101.**
- 2. THE COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAX CHECK POST,
VELANTHAVALAM,PALAKKAD DISTRICT,
PIN-678558.**

BY GOVT. 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:**

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APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1:TRUE COPY OF THE REGISTRATION CERTIFICATE ISSUED UNDER KVAT
ACT,DATED 26.5.2015.

EXT.P2:TRUE COPY OF THE PROFORMA INVOICE RECEIVED BY THE
PETITIONER ON TRADE ENQUIRY WITH THE CONSIGNOR,
DATED 12.5.2015.

EXT.P3:A TRUE COPY OF THE INTIMATION RECEIVED BY THE PETITIONER FROM
THE CONSIGNOR ON SENTING THE GOODS TO KERALA,
DATED 12.5.2015.

EXT.P4:TRUE COPY OF THE E-CONSIGNMENT DECLARATION UPLOADED
DATED 13.5.2015.

EXT.P5:TRUE COPY OF THE NOTICE ISSUED BY THE 2ND REWSPONDENT
UNDER SECTION 47(2) DATED 24.5.2015.

RESPONDENT'S EXHIBITS:

NIL

//TRUE COPY//

P.S. TO JUDGE

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A.MUHAMED MUSTAQUE, J.

W.P.(C) No.17156 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 aggrieved by detention of his goods as per Ext.P5 notice. The reason for detention is that, the petitioner is not authorised to the interstate purchase of the goods under transport as per the Registration Certificate. The petitioner relies on Ext.P1 certificate, issued under the KVAT Rules, to submit that he is authorised for such transportation.

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.

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