

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE K.VINOD CHANDRAN

THURSDAY, THE 11TH DAY OF JUNE 2015/21ST JYAISHTA, 1937

WP(C).No. 17505 of 2015 (K)

PETITIONER:

**ALEX MATHEW KUMBUKADAN,
PROPRIETOR, KUMBUKKATTU CASHEWS,
UMMANNOOR PANCHAYATHU, VALAKOM,
KOTTARAKKARA - 691 532, KOLLAM DISTRICT.**

BY ADV. SRI.V.DEVANANDA NARASIMHAM

RESPONDENT(S):

- 1. THE INTELLIGENCE INSPECTOR,
COMMERCIAL TAXES, SQUAD NO.VI,
NEDUMANGAD, THIRUVANANTHAPURAM.**
- 2. THE ASSISTANT COMMISSIONER(ASSESSMENT),
COMMERCIAL TAXES, SPECIAL CIRCLE,
KOTTARAKARA-691 506, KOLLAM.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 11-06-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

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APPENDIX

PETITIONER'S EXHIBITS:

- EXT. P1 : TRUE COPY OF CERTIFICATE OF REGISTRATION DATED 5.6.15 ISSUED BY 2ND RESPONDENT TO PETITIONER.
- EXT. P2 : TRUE COPY OF SALE INVOICE DATED 30.5.15 ISSUED TO THE PETITIONER BY THE INTERSTATE DEALER.
- EXT. P3 : TRUE COPY OF THE TEMPORARY REGISTRATION CERTIFICATE DATED 5.6.15 ISSUED BY THE REGISTERING AUTHORITY, SRIPERUMBUDUR TALUK, KANCHIPURAM DISTRICT, TAMIL NADU.
- EXT. P4 : TRUE COPY OF SUCH FORM 8F DECLARATION DATED 5.6.15 GENERATED BY THE PETITIONER.
- EXT. P5 : TRUE COPY OF SUCH FORM 16 CERTIFICATE OF OWNERSHIP DATED 5.6.15 PREPARED BY THE PETITIONER.
- EXT. P6 : TRUE COPY OF FORM 17A NOTICES OR-73/15-16 DATED 7.6.15 ISSUED BY 1ST RESPONDENT TO THE PETITIONER.
- EXT. P7 : TRUE COPY OF THE REPLY SUBMITTED BEFORE 1ST RESPONDENT ON 9.6.15.

RESPONDENTS' EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

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A.MUHAMED MUSTAQUE, J.

W.P.(C) No.17505 of 2015

Dated this the 11th day of June, 2015

JUDGMENT

The petitioner challenges detention notice. The petitioner purchased medium goods vehicle as per Ext.P2 and brought the same to Kottarakkara. This was detained alleging that in the declaration, it was shown as 'inter state return' instead of 'inter state purchase'. It is also noted that instead of online declaration, the petitioner produced manual declaration.

Considering the facts and circumstances, I am of the view, the first respondent shall release the vehicle to the petitioner on executing a simple bond without sureties.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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