

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

FRIDAY, THE 12TH DAY OF JUNE 2015/22ND JYAISHTA, 1937

WP(C).No. 17576 of 2015 (V)

PETITIONER :

**M/S. SUNITHA SALES & SERVICES (P) LTD.,
HILL PALACE ROAD, NEAR RAILWAY OVER BRIDGE,
TRIPUNITHURA-682 301, REPRESENTED BY ITS MANAGING
DIRECTOR KARTHIK JOB.**

**BY ADVS.SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON**

RESPONDENT(S):

- 1. THE ASST. COMMISSIONER (ASSESSMENT),
COMMERCIAL TAXES, SPECIAL CIRCLE 3,
ERNAKULAM, KOCHI-15**
- 2. INTELLIGENCE INSPECTOR, SQUAD NO.III,
DEPARTMENT OF COMMERCIAL TAXES,
MATTANCHERRY-689 003**

BY SR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 12-06-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

sts

APPENDIX

PETITIONER'S EXHIBITS:

- P1 COPY OF THE REGISTRATION CERTIFICATE ISSUED BY THE 1ST RESPONDENT DATED 26/03/2013**
- P2 COPY OF THE FIELD SERVICE REPORT DATED 02/05/2015**
- P3 COPY OF THE PURCHASE ORDER RAISED BY THE PETITIONER DATED 10/05/2015**
- P4 COPY OF THE TAX INVOICE RAISED ON THE PETITIONER DATED 11/05/2015**
- P5 COPY OF THE DELIVERY CHALLAN RAISED BY THE PETITIONER DATED 09/06/2015**
- P6 COPY OF THE DELIVERY NOTE RAISED BY THE PETITIONER DATED 09/06/2015**
- P7 COPY OF THE FORM 17A NOTICE ISSUED BY THE 2ND RESPONDENT DATED 10/06/2015**
- P8 COPY OF THE DELIVERY CHALLAN RAISED BY THE PETITIONER DATED 31/07/2014**
- P8(A) COPY OF THE DELIVERY NOTE RAISED BY THE PETITIONER DATED 31/07/2014**
- P8(B) COPY OF THE TAX INVOICE RAISED BY THE PETITIONER DATED 06/10/2014**
- P9 COPY OF THE OBJECTION FILED BY THE PETITIONER DATED 10/6/2015.**

RESPONDENT'S EXHIBITS: NIL

/TRUE COPY/

P.A.TO JUDGE

sts

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.17576 of 2015

Dated this the 12th day of June, 2015

J U D G M E N T

The petitioner is the authorised service agent of Cummins Ltd, Pune. Their consignment was detained by the 2nd respondent as per Ext.P7 alleging that, the petitioner has not declared as to against which purchase the replacement is effected. As per Ext.P7 notice, the petitioner has been directed to furnish security deposit of ₹1,15,415/-.

2. The petitioner's case is that, they are authorised agents and the entire transportation is supported with valid documents.

3. However, it was suspected that the petitioner's transportation was for tax evasion and there is nothing to indicate that, the transportation of goods was for replacement based on warranty.

4. In view of the facts and circumstances of the case, this Court finds that, the goods shall be released to the petitioner on depositing 25% of the demand and executing a simple bond without sureties for the remaining amount.

This writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.