

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. 17706 of 2015 (K)

PETITIONER(S):

**PITTAPPILLIL AGENCIES,
CATTLE MARKET ROAD, PERUMBAVOOR,
(REPRESENTED BY MANAGING PARTNER P.PETER PAUL)**

**BY ADVS.SRI.K.N.SREEKUMARAN
SRI.P.D.UNNIKKANNAN NAIR**

RESPONDENT(S):

- 1. INTELLIGENCE INSPECTOR,
COMMERCIAL TAX INTELLIGENCE SQUAD NO.I,
ALAPPUZHA - 688 001.**
- 2. ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, SPECIAL CIRCLE,
PERUMBAVOOR - 683 542.**

BY 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:**

msv/

WP(C).No. 17706 of 2015 (K)

APPENDIX

PETITIONER(S)' EXHIBITS

**EXT.P1: TRUE COPY OF THE TIN CERTIFICATE ISSUED TO THE PETITIONER BY THE
2ND RESPONDENT DTD.8.5.2015.**

**EXT.P2: TRUE COPY OF THE DELIVERY NOTE IN FORM 15 DTD.9.6.2015 AND THE
TRANSFER CHALLANS.**

**EXT.P3: TRUE COPY OF THE NOTICE IN FORM 17A BEARING NO.126/15-16
DTD.9.6.2015 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER.**

**EXT.P4: TRUE COPY OF THE CERTIFICATE DTD.10.6.2015 ISSUED BY THE
SECRETARY, PERINGARA GRAMA PANCHAYAT.**

**EXT.P5: TRUE COPY OF REPLY DTD.10.6.2015 FILED BY THE PETITIONER BEFORE
THE 1ST RESPONDENT.**

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

Msv/

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.17706 of 2015

Dated this the 12th day of June, 2015

JUDGMENT

The petitioner challenges Ext.P3 detention notice. The petitioner submits that they have 23 branches in Kerala and transport is made for effecting stock transfer in delivery note in Form-15. However, the detention authority have noted the discrepancies in the address of the consignee, detained the goods. It is pointed out by the learned counsel for the petitioner that the complex where the branch situated is known as "Digi Park".

Considering the facts and circumstances, the goods shall be released 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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