

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE A.MUHAMED MUSTAQUE

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

WP(C).No.17738 of 2015 (N)

PETITIONER:

**ANIL.K.T,MANAGING PARTNER,
M/S.A ONE FOOD PRODUCT,
VATTUKULAM P.O.,KOTTAYAM.**

**BY ADVS.SRI.P.S.SOMAN
SMT.T.RADHAMANY**

RESPONDENT'S:

- 1. COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAX CHECK POST,
GOPALAPURAM-686001.**
- 2. THE STATE OF KERALA,REPRESENTED BY
THE SECRETARY,TAXES DEPARTMENT,
GOVT.SECRETARIAT,THIRUVANANTHAPURAM,
PIN-695001.**
- 3. THE COMMISSIONER OF COMMERCIAL TAXES,
GOVERNMENT OF KERALA,TAX TOWER,
KARAMANA P.O.,THIRUVANANTHAPURAM,
PIN-695002.**

R1 TO R3 BY GOVT. 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:**

pk

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1:TRUE COPY OF THE REGISTRATION CERTIFICATE OF THE PETITIONER.

EXT.P2:TRUE COPY OF THE REGISTRATION RENEWAL CHELAN FOR THE YEAR
2015-16.

EXT.P3:TRUE COPY OF THE RETURN FILED BY THE PETITIONER FOR THE
MONTH OF APRIL,2015.

EXT.P4:TRUE COPY OF THE COMMERCIAL INVOICE NO.58 DATED 8.6.2015
ACCOMPANIED WITH THE CONSIGNMENT.

EXT.P5:TRUE COPY OF THE FORM 17A NOTICE NO.OR-175/2015-16
DATED 10.06.2015 ISSUED BY THE 1ST RESPONDENT TO THE
PETITIONER.

RESPONDENT'S EXHIBITS:

NIL

//TRUE COPY//

P.S. TO JUDGE

pk

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.17738 of 2015

Dated this the 12th day of June, 2015

JUDGMENT

The petitioner approached this Court challenging Ext.P5 detention notice. The petitioner's goods have been detained alleging misclassification. The petitioner submits that all goods unbranded except one. It is further submitted that tax liability would come only less than Rs.15,000/-.

Considering the facts and circumstances, I am of the view, goods shall be released to the petitioner on depositing a sum of Rs.25,000/- and on executing a simple bond without sureties for the remaining amount.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

In