

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. 17743 of 2015 (P)

PETITIONER(S) :

**M/S. LA MERE DE ORGANIC FIBERS,
SKS SONS COMPLEX, PIRIVUSALA, CHANDRA NAGAR
PALAKKAD, REPRESENTED BY ITS PARTNER
M.BALASUBRAMANIAM.**

BY ADV. SRI.N.MURALEEDHARAN NAIR

RESPONDENT(S):

**THE COMMERCIAL TAX INSPECTOR,
THE COMMERCIAL TAX CHECKPOST,
BANGRA MANJESHWAR-671 323.**

BY GOVERNMENT PLEADER SMT.SHOBA ANNAMMA EAPEN

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

Msd.

WP(C).No. 17743 of 2015 (P)

APPENDIX

PETITIONER(S)' EXHIBITS

**EXHIBIT P1: TRUE COPY OF THE REGISTRATION CERTIFICATE
DATED 13.11.2014.**

EXHIBIT P2: TRUE COPY OF THE INVOICE DATED 31.05.2015.

**EXHIBIT P3: TRUE COPY OF THE EXCISE CUM TAX INVOICE
DATED 31.05.2015.**

**EXHIBIT P4: TRUE COPY OF THE NOTICE NO.OR-165/15-16 ISSUED BY
THE RESPONDENT UNDER SECTION 47(2) OF THE KVAT ACT
DATED 09.06.2015.**

EXHIBIT P5: TRUE COPY OF THE DETAILS OF REGISTRATION.

RESPONDENT(S)' EXHIBITS

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.17743 of 2015

Dated this the 12th day of June, 2015

JUDGMENT

The petitioner challenges Ext.P4 detention notice. The Excavator and Rock Breaker were purchased for execution of work contract. According to the petitioner, the goods are properly included in the certificate of registration and the transaction being a Inter State Transaction under the Kerala Value Added Tax Act. However, noting the defect in the registration details, these goods are not included, the authorities detained.

2. The petitioner submits that it is only on account of the defect in uploading details in online and that such defect has been noted.

Considering the facts and circumstances, I am of the view that the petitioner is a registered dealer, the goods shall be released to them on executing a simple bond without sureties.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE