

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 16TH DAY OF JUNE 2015/26TH JYAISHTA, 1937

WP(C).No.17937 of 2015 (N)

PETITIONER:

**ADITYA MEDISALES LTD,MAROTTICKAL BUILDINGS,
PANANGAD,ERNAKULAM,REPRESENTED BY ITS
AUTHORISED SIGNATORY
K.CHANDRAMOHNANAN NAIR.**

**BY ADVS.SRI.S.ANIL KUMAR (TRIVANDRUM)
SRI.K.UMAMAHESWAR**

RESPONDENT'S:

- 1. THE INTELLIGENCE INSPECTOR,SQUAD NO.1,
COMMERCIAL TAXES,ALAPPUZHA 688 013.**
- 2. ASSISTANT COMMISSIONER,
COMMERCIAL TAXES,SPECIAL CIRCLE II,
THEVARA,KOCHI-682 015.**
- 3. COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAX CHECK POST,
VELAMTHAVALAM,PALAKKAD DISTRICT-678 557.**

BY GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 16-06-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

pk

WP(C).No.17937 of 2015 (N)

APPENDIX

PETITIONER'S EXHIBITS:

EXHIBIT P1.COPY OF REGISTRATION CERTIFICATE.

EXHIBIT P2.COPY OF STOCK TRANSFER NOTE DATED 02.6.15.

EXHIBIT P3.COPY OF NOTICE DATED 12.6.15 ISSUED BY THE 1ST RESPONDENT.

EXHIBIT P4.COPY OF REPLY DATED 13.6.15.

RESPONDENT'S EXHIBITS:

NIL

//TRUE COPY//

P.S. TO JUDGE

pk

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.17937 of 2015

Dated this the 16th day of June, 2015

J U D G M E N T

The petitioner, a dealer in drugs and medicines, has filed this writ petition challenging Ext.P3 detention notice.

2. On verification it was found by the authorities that, the documents accompanied the transport are not included in the items as per the certificate of registration under the KVAT Act. The petitioner's case is that, the goods are compliment goods and they have declared the same.

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

This writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.