

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. 17938 of 2015 (N)

PETITIONER(S):

**CHITHRESAN P, PROPRIETOR,
PRIYAM AGENCIES, 1937/MVIII, CULLAN STREET,
ALAPPUZHA.**

**BY ADVS.DR.K.B.MUHAMED KUTTY (SR.)
SRI.K.M.FIROZ
SMT.M.SHAJNA
SRI.S.KANNAN**

RESPONDENT(S):

- 1. COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAX CHECK POST, WALAYAR-678624.**
- 2. COMMERCIAL TAX OFFICER,
COMMERCIAL TAX CHECK POST, WALAYAR-678624.**

BY GOVERNMENT 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:**

PJ

APPENDIX

PETITIONERS' EXHIBITS

- P1: COPY OF THE REGISTRATION CERTIFICATE DATED 8/6/07 ISSUED BY THE COMMERCIAL TAX OFFICER, 2ND CIRCLE, ALAPPUZHA**
- P1(A): COPY OF THE REGISTRATION DETAILS OF THE PETITIONER**
- P2: COPY OF THE INVOICE NO.GB0000 1088 DATED 5/5/15 ISSUED BY GURUGAN HARYANA**
- P3: COPY OF THE TRANSACTION SLIP**
- P4: COPY OF THE NOTICE NO.OR/772/9A/15-16 DATED 17/5/15 ISSUED BY THE R1 TO THE PETITIONER**
- P5: COPY OF THE OBJECTION DATED 26/5/15 SUBMITTED BY THE PETITIONER BEFODRE THE R2**
- P6: COPY OF THE INVOICE DATED 23/9/13 ISSUED BY LAKSHMI ENTERPRISES TO THE PETITIONER**
- P6(A): COPY OF THE INVOICE DATED 27/5/15 ISSUED BY C&G ASSOCIATES PUTHUKKAD, THRISSUR**
- P6(B): COPY OF THE INVOICE ISSUED BY KURIKKAL TRADERS, CHENGANNUR DATED 28/5/15**
- P6(C): COPY OF THE INVOICE ISSUED BY ALEPPEY PLYWOODS DATED 28/5/15**
- P6(D): COPY OF THE INVOICE ISSUED BY ALIF PAINTS, ALAPPUZHA DATED 28/5/15**
- P6(E): COPY OF THE INVOICE ISSUED BY ROYAL AUTO PAINTS, KALAMASSERY DATED 29/5/15**
- P6(F): COPY OF THE INVOICE ISSUED BY KERALA HADRWARE STORE DATED 17/5/15**
- P6(G): COPY OF THE INVOICE ISSUED BY SHEEEF STORES DASTED 27/5/15**

RESPONDENTS' EXHIBIT

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.17938 of 2015

Dated this the 16th day of June, 2015

J U D G M E N T

The petitioner, a registered dealer, transported G.P. Masking tapes. It was wrongly described as machine for working wood in transaction slip as well as in Form 8F declaration. For the said reason, the same was detained by Ext.P4 notice.

2. The case of the petitioner is that, merely because of an error crept in the description, the goods cannot be detained, otherwise the petitioner declared and shown the rate of tax correctly. The petitioner submits that, this was only packing materials and there is no attempt of tax evasion.

3. Considering the fact that the petitioner is a registered dealer and also taking note of the security demanded, 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.