

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. 17995 of 2015 (Y)

PETITIONER(S) :

**M.JAYAKRISHNAN,
57, MARUTHAIMALAI MAIN ROAD, PN PUDUR POST
COIMBATORE.**

BY ADV. SRI.C.K.SREEJITH

RESPONDENT(S):

- 1. THE COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAX CHECK POST, MANJESWAR- 671 323.**
- 2. THE COMMERCIAL TAX OFFICER,
COMMERCIAL TAX CHECK POST, MANJESWAR- 671 323.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAX CHECK POST, MANJESWAR- 61 323.**
- 4. THE STATE OF KERALA,
REPRESENTED BY COMMISSIONER OF COMMERCIAL TAXES
THIRUVANANTHAPURAM- 695 001**

BY GOVERNMENT PLEADER SMT.SHOBA ANNAMMA EAPEN

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

MSD

WP(C).No. 17995 of 2015 (Y)

APPENDIX

PETITIONER(S)' EXHIBITS

**EXHIBIT P1: THE TRUE COPY OF REGISTRATION CERTIFICATE
NO.TN 30 AC 3691.**

**EXHIBIT P2: THE TRUE COPY OF THE TRANSIT PASS IN FORM NO.7B UNDER
RULE 68 OF KVAT RULES.**

EXHIBIT P3: THE TRUE COPY OF THE TP 549/15-16 DATED 08.06.2015.

RESPONDENT(S)' EXHIBITS

NIL

//TRUE COPY//

P.A.TO JUDGE

Msd

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.17995 of 2015

Dated this the 16th day of June, 2015

J U D G M E N T

The petitioner challenges Ext.P3 detention notice in this writ petition. The reason for detaining the goods and the vehicle is that, the transit pass issued earlier was not surrendered at the exist check post.

2. The learned counsel for the petitioner submits that, the petitioner is prepared to furnish Bank Guarantee.

3. In view of the above, this Court finds that, on executing Bank Guarantee to the satisfaction of the demand, the goods and vehicle shall be released to the petitioner. The petitioner shall co-operate with Ext.P3 proceedings. The adjudication shall be completed within a period of three months.

This writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.