IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE A.MUHAMED MUSTAQUE

MONDAY, THE 22ND DAY OF JUNE 2015/1ST ASHADHA, 1937

WP(C).No.18415 of 2015 (B)

PETITIONER:

M/S UNIVERSAL TRADING COMPANY,
VI/206-1,ASAMANNOOR,ERNAKULAM DISTRICT,
REPRESENTED BY THE PROPRIETOR,
S/O.SHIHAB K.A.,AGED 28 YEARS,S/O.ABU.

BY ADVS.SRI.C.A.NAVAS
SRI.T.K.SASIKUMAR
SRI.P.A.SHAJI SAMAD
SRI.C.J.SOLOMAN

RESPONDENT'S:
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1. **THE INTELLIGENCE ASSISTANT COMMISSIONER (INTELLIGENCE), DEPARTMENT OF COMMERCIAL TAXES, MATTANCHERRY AT MINI CIVIL STATION,ALUVA-683006.**

2. **INTELLIGENCE OFFICER,SQUAD NO.1, MATTANCHERRY AT ALUVA-683006.**

3. **THE STATE OF KERALA, REPRESENTED BY THE SECRETARY TO GOVERNMENT, TAXES DEPARTMENT,GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM.**

R1 TO R3 BY GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 22-06-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

pk

WP(C).No.18415 of 2015 (B)

APPENDIX

PETITIONER'S EXHIBITS:

P1: **PHOTOSTAT COPY OF THE KVAT REGISTRATION CERTIFICATE NO.3251225519C DTD.24.3.2014.**

P2: **PHOTOSTAT COPY OF THE MONTHLY RETURN FOR THE MONTH OF MAY 2015,DTD.1.6.2015.**

P3: **THE PHOTOSTAT COPY OF THE NOTICE NO.ORI/122/15-16 DTD.17.6.2015.**

P4: **THE PHOTOSTAT COPY OF THE SALE BILL NO.20 DTD.17.6.2015.**

P5: **THE PHOTOSTAT COPY OF THE DEPARTMENTAL DELIVERY NOTE NO.32512/DN/10448/2015 DTD.18.6.2015.**

P6: **THE PHOTOSTAT COPY OF THE ADVANCE TAX UTILISATION RECEIPT DTD.18.6.2015.**

RESPONDENT'S EXHIBITS: **NIL**

//TRUE COPY//

P.S. TO JUDGE

pk

A.MUHAMED MUSTAQUE, J.

W.P.(C).No.18415 of 2015

Dated this the 22nd day of June,2015

J U D G M E N T

The petitioner challenges the detention notice under section 49(3) of the KVAT Act. The petitioner's vehicle loaded with plywoods have been intercepted and proceedings are initiated under KVAT Act. The petitioner was ordered to remit Rs.1,74,000/- thrice the amount of tax for the goods and Rs.1,16,000/- twice the tax due for the vehicle.

2. The grievance of the petitioner is that the assessment of value of the goods and vehicle is exorbitant. It is further submitted that the petitioner has taken advance tax as per Ext.P6 and therefore, the goods are liable to be released.

3. It is to be noted that advance tax was paid only after detention. I am of the view, as far as the objection regarding valuation is concerned, the authority shall value the goods in the presence of the petitioner and based on the

valuation, the goods and vehicle shall be released as per the provision of Section 49(3) of the KVAT Act.

The writ petition is disposed of as above.

Sd/

A.MUHAMED MUSTAQUE,
JUDGE

jm/