IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

WEDNESDAY, THE 24TH DAY OF JUNE 2015/3RD ASHADHA, 1937

WP(C).No. 19028 of 2015 (C)

PETITIONER(S):

M/S. DIGITAL SIGN NETWORKS
IV 14G PNM BLDG, EDATHIRINJI P.O.
THRISSUR 680 122
REPRESENTED BY ITS MANAGING PARTNER,
SHRI KIRAN P.P

BY ADVS.SRI.TOMSON T.EMMANUEL
SRI.N.JAYAKUMAR

RESPONDENT(S):

1. COMMERCIAL TAX INSPECTOR
COMMERCIAL TAXES CHECK POST
WALAYAR 678 625

2. COMMERCIAL TAX OFFICER
COMMERCIAL TAXES, MINI CIVIL STATION,
IRINJALAKUDA 680 121

3. COMMERCIAL TAX OFFICER (ON DUTY)
COMMERCIAL TAXES CHECK POST
WAYALAR 678 625

4. COMMISSIONER OF COMMERCIAL TAXES,
TAX TOWER, KARAMANA P.O.
THIRUVANANTHAPURAM 695 002.

R BY GOVERNMENT PLEADER, SMT. SOBHA ANNAMMA EAPEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 24-06-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WPC 19028/2015

APPENDIX

PETITIONER'S EXTS:

EXT.P1 TRUE COPY OF REGISTRATION CERTIFICATE DT.21/11/2014

EXT.P2 TRUE COPY OF THE TAX INVOICE NO.28 DT.16/6/2015

EXT.P3 TRUE COPY OF LORRY RECEIPT NO.43093661 DT.16/6/2015

EXT.P4 TRUE COPY OF ONLINE DECLARATION NO.320809/PA01/3268/2015 DT.16/6/2015

EXT.P5 TRUE COPY OF NOTICE OR1520/9A/15-16 DT.21/6/2015

EXT.P6 TRUE COPY OF ONLINE APPLICATON DT.23/6/2015.

RESPONDENTS EXTS: NIL

\\TRUE COPY//

PS TO JUDGE

ms

A.MUHAMED MUSTAQUE, J.

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W.P.(C).No.19028/2015

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Dated this the 24th Day of June, 2015

J U D G M E N T

The petitioner challenges detention notice. The reason for detention is that the items transported are not included in the registration certificate. It is also stated that the goods under transport are declared as Machinery for soldering coming under III Schedule to KVAT Act and taxable at the rate of 5%. However, the Authorities found that the goods are not included in the III Schedule and are taxable at the rate of 14.5%.

2. The learned counsel for the petitioner submits that the petitioner has already made Ext.P6 application for amendment in registration details. But it has to be noted that this was after the detention. Whether the goods have been misclassified or not has to be decided in adjudication proceedings. Considering the facts and circumstances, the goods detained shall be

released to the petitioner on depositing Rs.50,000/- (Rupees fifty thousand only) and on executing a simple bond for the remaining amount without any other conditions.

The writ petition is disposed of as above. No costs.

SD/-

A.MUHAMED MUSTAQUE, JUDGE

ms