

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

FRIDAY, THE 26TH DAY OF JUNE 2015/5TH ASHADHA, 1937

WP(C).No. 19210 of 2015 (A)

PETITIONER:

**LIPI DATA SYSTEMS LTD., 40/6185,
3RD FLOOR, SWAPNIL ENCLAVE,
MARINE DRIVE, ERNAKULAM,
COCHIN - 682 031, REPRESENTED BY
K.PREM KUMAR, MANAGER,
LIPI DATA SYSTEMS LTD.**

BY ADV. SRI.K.M.CHERIAN

RESPONDENT(S):

- 1. THE ASSISTANT COMMISSIONER,
COMMERCIAL TAX DEPARTMENT,
SPECIAL CIRCLE III, ERNAKULAM,
KOCHI - 682 015.**
- 2. THE COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAX CHECK POST,
WALAYAR- 678 625.**
- 3. THE STATE OF KERALA,
REPRESENTED BY THE SECRETARY,
DEPARTMENT OF COMMERCIAL TAXES,
SECRETARIAT, THIRUVANANTHAPURAM - 695 001.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 26-06-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

mbr/

APPENDIX

PETITIONER'S EXHIBITS:

- EXT. P1 : PHOTOCOPY OF THE KVAT/CST REGISTRATION CERTIFICATE ISSUED
 BY THE FIRST RESPONDENT.
- EXT. P2 PHOTOCOPY OF THE STOCK TRANSFER INVOICE NO.200007
 DATED 3.6.15 ISSUED BY THE SELLER.
- EXT. P3 : PHOTOCOPY OF THE TRANSACTION SLIP NO.320704/PA01/39383/2015.
- EXT. P4 : PHOTOCOPY OF THE NOTICE NO.OR.1208/9/15-16 DATED 10.6.2015
 ISSUED BY THE SECOND RESPONDENT.
- EXT. P5 : PHOTOCOPY OF THE REPLY SUBMITTED BY THE PETITIONER TO THE
 SECOND RESPONDENT DATED 11.6.2015.

RESPONDENTS' EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

mbr/

A. MUHAMED MUSTAQUE, J.

W.P.(C). No. 19210 of 2015

Dated this the 26th day of June, 2015

J U D G M E N T

This writ petition is filed challenging Ext.P4 detention notice. The petitioner is a registered dealer. Petitioner's case is that, their goods were detained alleging misclassification.

2. Heard the learned counsel for the petitioner as well as the learned Government Pleader.

3. Taking note of the facts and circumstances, the goods shall be released to the petitioner on executing a simply bond without any further conditions.

The writ petition is disposed of.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE.