

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 30TH DAY OF JUNE 2015/9TH ASHADHA, 1937

WP(C).No. 19498 of 2015 (J)

PETITIONER :

**NOUFAL T.P.,
PROPRIETOR, M/S. PACHI STORES
KANHIRODE P.O., KANNUR DISTRICT.**

**BY ADVS.SRI.V.T.MADHAVANUNNI
SRI.V.A.SATHEESH**

RESPONDENT(S) :

- 1. COMMERCIAL TAXES INSPECTOR
COMMERCIAL TAXES CHECK POST
BAVALI P.O., WYNAD DISTRICT – 681 283.**
- 2. DEPUTY COMMISSIONER
COMMERCIAL TAXES, KANNUR – 670 001.**
- 3. STATE OF KERALA
REPRESENTED BY SECRETARY TO GOVERNMENT
DEPARTMENT OF COMMERCIAL TAXES
SECRETARIAT, THIRUVANANTHAPURAM – 695 001.**

R1 TO R3 BY SR. GOVT. PLEADER SMT. SHOBA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 30-06-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Mn

...2/-

WP(C).No. 19498 of 2015 (J)

APPENDIX

PETITIONER'S EXHIBITS :

**EXT.P1 : COPY OF THE INVOICE ISSUED FROM SIDDA GANGA CEMENTS
PVT. LTD DATED 22-6-2015.**

**EXT.P2 COPY OF THE NOTICE ISSUED BY THE 1ST RESPONDENT DATED
25-6-2015.**

RESPONDENT'S EXHIBITS : NIL

//TRUE COPY//

P.S. TO JUDGE

Mn

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.19498 of 2015

Dated this the 30th day of June, 2015

J U D G M E N T

The petitioner has approached this Court challenging Ext.P2 notice. Ext.P2 notice, as seen from the notice itself, is an alert message given by the Deputy Commissioner, Commercial Taxes, Kannur as the petitioner found to be in the habit of declaring less quantity of transported cement.

2. Today the learned Government Pleader placed before me the notice issued under Section 47(2) of the KVAT Act. The petitioner has been directed to furnish security deposit of ₹29,000/- and also to pay penalty of ₹29,000/- under Section 69(1).

As far as the penalty is concerned, it can be imposed against the petitioner only after adjudication. Considering the facts and circumstances of the case, this Court is of the view that, the vehicle and goods shall be released to the petitioner on depositing an amount of ₹29,000/- (Rupees Twenty nine thousand only) demanded for security and executing a simple bond without sureties. The petitioner shall also co-operate with the enquiry under Section 69(1).

This writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.