

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE A.MUHAMED MUSTAQUE

FRIDAY, THE 3RD DAY OF JULY 2015/12TH ASHADHA, 1937

WP(C).No.20023 of 2015 (C)

PETITIONER:

**BLUE STAR LIMITED,MILLENIUM PLAZA,
ALINCHUVADU,KOCHI-24,REPRESENTED BY
(K.JANARDHANAN,DEPUTY MANAGER).**

**BY ADVS.SRI.K.N.SREEKUMARAN
SRI.P.D.UNNIKKANNAN NAIR**

RESPONDENTS:

- 1. INTELLIGENCE INSPECTOR,COMMERCIAL TAXES,
INTELLIGENCE SQUAD NO.I,MATTANCHERRY
AT ALUVA MINI CIVIL STATION,ERNAKULAM DISTRICT-683101.**
- 2. INTELLIGENCE OFFICER,COMMERCIAL TAXES,
INTELLIGENCE SQUAD NO.I,MATTANCHERRY
AT ALUVA MINI CIVIL STATION,ERNAKULAM DISTRICT-683101.**

BY SENIOR GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 03-07-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

pk

APPENDIX

PETITIONER'S EXHIBITS:

**EXT.P1:TRUE COPY OF THE PURCHASE ORDER DATED 16.6.2015 PLACED BY
PETITIONER WITH M/S.DONFOSS INDUSTRIES (P) LTD., AHAMEDABAD.**

**EXT.P2:TRUE COPY OF THE INVOICE BEARING NO.2467001102 DATED 18.6.2015
2467001102 DATED 18.6.2015 OF M/S.DONFOSS INDUSTRIES (P) LTD.,
AHAMEDABAD TO PETITIONER.**

**EXT.P3:TRUE COPY OF THE TRANSACTION SLIP NO.320703/PA01/51690/2015
DATED 18.6.2015 ACCOMPANYING THE CONSIGNMENT.**

**EXT.P4:TRUE COPY OF THE NOTICE BEARING NO.OR.130/15-16 DATED 24.6.2015
ISSUED BY THE 1ST RESPONDENT TO PETITIONER.**

RESPONDENT'S EXHIBITS:

NIL

//TRUE COPY//

P.S. TO JUDGE

pk

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.20023 of 2015

Dated this the 3rd day of July, 2015

J U D G M E N T

The petitioner has filed this writ petition challenging Ext.P4 detention notice. As per the notice the petitioner has been demanded an amount of ₹87,025/- as security deposit.

2. The reason for detaining the goods is that, the petitioner has declared the consignment as interstate stock transfer in, instead of interstate purchase. The petitioner submits that, the only mistake is in declaration and there was no intention to evade tax. It is also submitted that, even if the mistake was occurred, there is no difference in tax.

3. Heard the learned counsel for the petitioner as well as the learned Government Pleader for the respondents.

4. Considering the facts and circumstances of the case, I am of the view that, the goods shall be released to the petitioner on executing a simple bond without sureties.

This writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.