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.20102 of 2015 (K)

PETITIONER:

1. **JOBIN JOSEPH, AGED 32 YEARS,**
   S/O. JOSEPH, MOOZHICKAL HOUSE,
   KIDANGOOR P.O., PALA, KOTTAYAM.

2. **M.M.THOMAS, AGED 52 YEARS,**
   MARAPPAD HOUSE,
   PONGA, NEDUMUDI,
   ALAPPUZHA DISTRICT.

BY ADVS.SRI.T.A.UNNIKRISHNAN
SRI.K.S.PRAVEEN

RESPONDENTS:

1. **THE INTELLIGENCE INSPECTOR,**
   SQUAD NO.11, COMMERCIAL TAXES
   KOLLAM AT KOTTARAKARA, PIN-691506.

2. **THE SUB INSPECTOR OF POLICE,**
   ENATHU POLICE STATION,
   KOTTARAKARA, PIN-691526.

BY SENIOR GOVERNMENT 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:

APPENDIX

PETITIONERS' EXHIBITS:

EXT.P1: TRUE COPY OF THE REGISTRATION CERTIFICATE OF THE VEHICLE BEARING REGISTRATION NO.KL-05-A-3591.

EXT.P2: TRUE COPY OF THE FORM NO.8A RELATING TO THE EXCAVATOR.

EXT.P3: TRUE COPY OF THE LETTER DATED 19.6.2015 ISSUED BY THE SECOND PETITIONER.

EXT.P4: TRUE COPY OF THE NOTICE NO.O.R.169/15-16 DATED 29.6.2015 ISSUED BY THE FIRST RESPONDENT.

RESPONDENTS' EXHIBITS:NIL.

/TRUE COPY/

P.S.TO JUDGE

A.MUHAMED MUSTAQUE, J.

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W.P.(C).No.20102/2015

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Dated this the 3rd Day of July, 2015

J U D G M E N T

The first petitioner is the owner of a goods carriage bearing Registration No.KL-05-A-3591 and the second petitioner is the owner of an Excavator. Petitioners submit that the excavator was taken for repair and it was transported back in the first petitioner's goods carriage; while so, both the vehicle and the goods transported were intercepted and are detained for the reason that the goods transported are machinery for sale to another party and suspected the transport to evade tax.

2. Considering the nature of the issue, I am of the view that the goods along with the vehicle shall be released to the respective petitioners on each one of them executing a simple bond without conditions and on satisfying ownership of the goods and the vehicle in accordance with law.

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

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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