

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 7TH DAY OF JULY 2015/16TH ASHADHA, 1937

WP(C).No. 20477 of 2015 (H)

PETITIONER :

**C.P.JOY,
M/S.MATHA SAW MILL,MAROTTICHODU,
MATTOOR, KALADY-683 574**

**BY ADVS.SRI.P.N.DAMODARAN NAMBOODIRI
SMT.K.P.RANI**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
WORKS CONTRACT, O/O. INTELLIGENCE OFFICER,
SQUAD-1, COMMERCIAL TAXES DEPARTMENT,
PATHANAMTHITTA-689 645**
- 2. THE INTELLIGENCE OFFICER, SQUAD NO.1,
COMMERCIAL TAXES DEPARTMENT, PATHANAMTHITTA-689 645**
- 3. THE ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
MATTANCHERY AT ALUVA-683 101**

BY SR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN

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

sts

APPENDIX

PETITIONER'S EXHIBITS:

- P1 COPY OF THE REGISTRATION CERTIFICATE UNDER KERALA VALUE ADDED TAX ACT TIN NO.32150814884C DATED 24/03/2008 ISSUED BY THE 3RD RESPONDENT
- P2 COPY OF THE MONTHLY RETURN FOR THE MONTH OF MAY DATED 13/06/2015 SUBMITTED BY THE PETITIONER BEFORE THE 3RD RESPONDENT
- P3 COPY OF THE BOUGHT NOTE (IN FORM 8E) NO.165 DATED 05/07/2015 ISSUED BY THE PETITIONER TO THE SELLER.
- P4 COPY OF THE FOREST PASS DATED 02/07/2015 ALONG WITH THE LIST OF LOGS ISSUED BY THE FOREST RANGE OFFICER, RANNI TO THE PETITIONER.
- P5 COPY OF THE DELIVERY NOTE NO.CTVAE-C NO.0848974 DATED 05/07/2015 IN FORM-F
- P6 COPY OF THE NOTICE NO.OR1/2015-16 DATED 06/07/2015 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER.

RESPONDENT'S EXHIBITS: NIL

/TRUE COPY/

P.A.TO JUDGE

sts

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.20477 of 2015

Dated this the 7th day of July, 2015

J U D G M E N T

The petitioner is a registered dealer. The petitioner has approached this Court challenging the detention of his consignment as per Ext.P6 notice. The reason for detention is undervaluation of the goods transported.

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

3. In view of the facts and circumstances of the case, this Court finds that, the goods shall be released to the petitioner on depositing an amount ₹15,000/- (Rupees Fifteen thousand only) and on executing a simple bond without sureties.

This writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.

AV