

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

THURSDAY, THE 9TH DAY OF JULY 2015/18TH ASHADHA, 1937

WP(C).No. 20587 of 2015 (W)

PETITIONER(S):

**M/S. HIMALAYA DRUG COMPANY,
27/2164-A, ANANTHMOORTHY CHIRA ROAD,
KADAVANTHARA, COCHIN - 682 020,
REPRESENTED BY IT'S C & F AGENT
MR.G.MANIKANDAN.**

BY ADV. SMT.K.LATHA

RESPONDENT(S):

- 1. THE STATE OF KERALA,
REPRESENTED BY CHIEF SECRETARY,
SECRETARIAT, THIRUVANANTHAPURAM - 695 001.**
- 2. THE COMMERCIAL TAX OFFICER,
COMMERCIAL TAXES, KAYAMKULAM,
CAMP AT KRISHNAPURAM - 690 502.**

BY SENIOR GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 09-07-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

mbr/

APPENDIX

PETITIONER'S EXHIBITS:

EXT. P1 : THE TRUE COPY OF THE DETENTION NOTICE OR.NO.3/15-16
DATED 4.7.2015 ISSUED BY THE SECOND RESPONDENT TO THE
PETITIONER DEMANDING SECURITY DEPOSIT OF '1,70,915/-.

EXT. P2 : TRUE COPY OF THE SET OF INVOICE NUMBER 7085103946
DATED 27.6.15 ISSUED BY THE PETITIONER.

RESPONDENTS' EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

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A.MUHAMED MUSTAQUE, J.

W.P.(C) No.20587 of 2015

Dated this the 9th day of July, 2015

JUDGMENT

The petitioner, who is a registered dealer, have approached this Court challenging Ext.P1 detention notice. The reason for detention is that the goods have been transported repeatedly by using same invoices. The petitioner's attempt appears to be suspected for evasion of tax.

2. The petitioner submits that there is no attempt to evade tax. The petitioner also submits that they despatched the goods conveniently when the load will be fully arranged and the goods can be distributed conveniently in the same route at various places to various parties.

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

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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