

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. 20626 of 2015 (C)

PETITIONER :

**AUTOFIT CAR INTERIORS PVT LTD.
PLOT NO. 19-22A, KINFRA APARK, KORATTY,
THRISSUR - 682309 REPRESENTED BY NAUSHAD A.J.,
AGED 39 YEARS, MANAGER, AUTOFIT CAR INTERIORS PVT. LTD.**

BY ADV. SRI.P.M.GIRIJAVALLABHAN

RESPONDENTS :

- 1. THE ASST. COMMISSIONER,
COMMERCIAL TAX DEPARTMENT,
SPECIAL CIRCLE III, ERNAKULAM,
KOCHI - 682015.**
- 2. THE COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAX CHECK POST, WALAYAR - 678625.**
- 3. THE STATE OF KERALA, REPRESENTED BY THE SECRETARY,
DEPARTMENT OF COMMERCIAL TAXES, SECRETARIAT,
THIRUVANANTHAPURAM - 695001.**

**R1 TO R3 BY SENIOR GOVERNMENT PLEADER
SMT. SHOBA ANNAMMA EAPPEN**

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

bp

APPENDIX

PETITIONER'S EXHIBITS :

- P1: COPY OF THE KVAT/CST REGISTRATION CERTIFICATE ISSUED BY THE R1.**
- P2: COPY OF PURCHASE INVOICE NO. 620105287 DT 30/6/2015 ISSUED BY THE SELLER.**
- P3: COPY OF THE TRANSACTION SLIP NO. 32071368317/2015-16/34.**
- P4: COPY OF THE NOTICE NO. OR 1722/10A/15-16 DT 3/7/2015 ISSUED BY THE R2**
- P5: COPY TAKEN FROM KERALA COMMERCIAL TAXES SITE SHOWING THE ITEM IN S. NO. 6811-SCHEDULE 2 @ TAX 1% (TEXTILE FABRICS IMPREGNATED, COATED/COVERED)**
- P6: COPY OF THE REPLY SUBMITTED BY THE PETITIONER TO THE R2 DT 4/7/2015.**
- P7: COPY OF THE ORDER N. C.NO. IV/16/09/2014 TECJ DT 4/6/2015 OBTAINED FROM THE OFFICE OF THE ASST. COMMISSIONER CENTRAL EXCISE, CUSTOMS AND SERVICE TAX ASCERTAINING THE ITEM G17 PVC MATT/PVC POLKA/NAVAJO/NU/EM37 MATT AS TEXTILE FABRICS IMPREGNATED COATED/COVERED WITH PLASTICS.**

RESPONDENT'S EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

bp

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.20626 of 2015

Dated this the 9th day of July, 2015

JUDGMENT

The petitioner's goods have been detained alleging misclassification. The petitioner's case is that the commodity is Textile Fabrics, Impregnated and coated or covered. But on physical verification the goods are found as PVC Matt. According to the petitioner, the product name is PVC G17 Matt but the commodity is correctly described in 8F declaration and in invoice.

I am of the view, the matter requires adjudication. Considering the facts and circumstances, the goods shall be released to the petitioner on executing a simple bond without sureties. However, the sample shall be taken in the sealed cover in the presence of the petitioner for the purpose of adjudication.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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