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. 20803 of 2015 (A)

PETITIONER :

JOSE KURIAN.K.,
GENERAL MANAGER, M/S. DEVON FOODS LTD.,
262/XV, MALLOOSSERY, MARIATHURUTHU.P.O.,
KOTTAYAM.

BY ADV. SRI.C.K.SREEJITH

RESPONDENT(S):

1. **INTELLIGENCE INSPECTOR,**
   SQUAD NO.II, COMMERCIAL TAXES DEPARTMENT,
   ALAPPUZHA AT CHENGANOOR-689 121

2. **ASSISTANT COMMISSIONER (ASST),**
   KVAT SPECIAL CIRCLE, COMMERCIAL TAXES DEPARTMENT,
   KOTTAYAM-686 001

3. **STATE OF KERALA,**
   REPRESENTED BY SECRETARY TO GOVERNMENT,
   TAXES DEPARTMENT, GOVT. SECRETARIAT,
   TRIVANDRUM-695 001

BY GOVERNMENT 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:

sts

WP(C).NO.20803/2015

APPENDIX

PETITIONER'S EXHIBITS:

P1 COPY OF THE REGISTRATION CERTIFICATE ISSUED BY THE 2ND RESPONDENT IN NO.32050280305 DATED 20/4/2015

P2 COPY OF THE OR NOTICE NO.OR-122/15-16 DATED 8/7/2015.

P3 COPY OF THE DELIVERY NOTE NO.320502/DN/36241/2015 DATED 7/7/2015 FOR RS.90915/-

P4 COPY OF THE DELIVERY NOTE NO.320502/DN/36234/2015 DATED 7/7/2015 FOR RS.337908/-

P5 COPY OF THE PURCHASE ORDER NO.M-20/10911/13 MKT 3507 DATED 25/6/2015

P6 COPY OF THE LIST OF REQUIREMENT ITEMS

P7 COPY OF THE VAT MONTHLY RETURN E FILED BEFORE THE 2ND RESPONDENT DURING APRIL 2015.

P8 COPY OF THE VAT MONTHLY RETURN E FILED BEFORE THE 2ND RESPONDENT DURING MAY 2015.

RESPONDENT'S EXHIBITS: NIL

/TRUE COPY/

P.A.TO JUDGE

sts

A. MUHAMED MUSTAQUE, J.

W.P(C). No. 20803 of 2015

Dated this the 9th day of July, 2015

J U D G M E N T

The petitioner approached this Court challenging detention notice.

2. Petitioner is a registered dealer. The goods have been detained stating that, no invoice seen accompanied with the transport and consignees' registration number is not shown in the delivery note. Further it is seen that, purchase order is for the month of June, 2015. The goods have been detained on 08.07.2015.

3. Taking note of the facts and circumstances and also considering the security demanded, 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.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE.

Pn