

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

MONDAY, THE 13TH DAY OF JULY 2015/22ND ASHADHA, 1937

WP(C).No. 20956 of 2015 (T)

PETITIONER(S):

**KALYAN SILKS TRICHUR (P) LTD,
KURIACHIRA, OLLUR, THRISSUR-680006,
(REPRESENTED BY MANAGING DIRECTOR T.S.PATTABHIRAMAN).**

**BY ADVS.SRI.K.N.SREEKUMARAN
SRI.P.D.UNNIKANNAN NAIR
SMT.V.PSEENA DEVI**

RESPONDENT(S):

- 1. ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, SPECIAL CIRCLE,
THRISSUR-685001.**
- 2. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM-682015.**
- 3. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, THRISSUR-688001.**
- 4. CHIEF MANAGER, STATE BANK OF INDIA,
COMMERCIAL BRANCH, PADIVATTOM,
ERNAKULAM, KOCHI-24.**
- 5. COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAX CHECK POST, WALAYAR,
PALAKKAD-676001.**

**R1-3 & 5 BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN
R4 BY ADVS. SRI.K.K.CHANDRAN PILLAI (SR.)
SMT.S.AMBILY**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 13-07-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

PJ

APPENDIX

PETITIONERS' EXHIBITS

- P1: COPY OF THE JUDGMENT DATED 31/3/15 IN WPC.10382/15
- P2: COPY OF THE ASSESSMENT ORDER FOR THE MONTHS OF 12/14 ISSUED BY THE R1
- P3: COPY OF THE ASSESSMENT ORDER FOR THE MONTHS OF 1/2015 ISSUED BY THE R1
- P4: COPY OF THE ASSESSMENT ORDER FOR THE MONTHS OF 2/2015 ISSUED BY THE R1
- P5: COPY OF THE APPEAL AGAINST EXT.P2 FILED BEFORE THE R2 ON 16/4/15
- P5(A): COPY OF THE STAY PETITION FILED IN EXT.P5 APPEAL
- P6: COPY OF APPEAL FILED AGAINST EXT.P3 BEFORE THE R2 16/4/15
- P6(A): COPY OF THE STAY PETITION FILED IN EXTP6 APPEAL
- P7: COPY OF APPEAL FILED AGAINSTY EXT.P4 BEFOR THE R2 27/6/15
- P7(A): COPY OF THE STAY PETITION FILED IN EXT.P5 APPEAL
- P8: COPY OF THE LETTERS DATED 18/3/15 & 29/6/15 ADDRESSD TO THE R1 REGARDING PAYMENT OF 30% DEMAND WITH ACKNOWLEDGEMENT
- P9: COPIES OF THE DEMAND NOTICES INFORM I UNDER THE KRR ACT BEARING NOS.A7 139/15 DATED 18/6/15 1370/15 DATED 17/6/15 AND A7-1590/2015 DATED 1/7/15 ISSUED BY THE R3
- P10: COPY OF THE INTIMATION LETTER NO.BR/MISC/KSTPL/108/15-16 DATED 3/7/15 ISSUED BY THE R4
- P11: COPY OF THE NOTICES BEARING NOS.OR 1786/9/15-16 DATED 8/7/15 AND OR 2012/9/15-16 DATED 9/7/15 ISSUED BY THE R5

RESPONDENTS' EXHIBIT

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.20956 of 2015

Dated this the 13th day of July, 2015

JUDGMENT

The petitioner have approached this Court on account of detention of consignment based on the alert message given by the Authority regarding non-payment of arrears for the liability under Section 6A of the Kerala Value Added Tax Act based on turnover tax.

2. The petitioner have filed an appeal against the assessment and the appeal is pending. The petitioner claims that they have remitted 30% of the total demand, which is the subject matter of the pending appeal.

3. It is submitted that apart from detention of the consignment, 'Garneshi Order' has been served on the Bank. Ext.P10 is the communication.

Considering the facts and circumstances, this writ petition is disposed of with the following directions:

- i. The first respondent shall verify whether the petitioner have remitted 30% of the demand.

- ii. If the petitioner have remitted the above amount,
their consignment shall not be detained pending
the appeal.
- iii. If the petitioner complies with the above directions,
the Bank shall not freeze the account of the
petitioner.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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