

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

WEDNESDAY, THE 15TH DAY OF JULY 2015/24TH ASHADHA, 1937

WP(C).No. 21334 of 2015 (N)

PETITIONER(S):

**M/S. KOYA TRADING COMPANY,
KMCW 31-261E, MEENAPEESE 31,
KANHANGAD, KASARAGOD DISTRICT,
REPRESENTED BY THE PROPRIETOR,
MR.AHEMMED KOYA, AGED 65 YEARS,
S/O.ABDURAHMAN.**

**BY ADVS.SRI.C.A.NAVAS
SRI.T.K.SASIKUMAR
SRI.ROY VARGHESE
SRI. SOLOMON C.J.
SMT. AMBILY E.G.
SRI. SHAJI SAMAD P.A.**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAX CHECK POST,
GOPALAPURAM CHECK POST, PALAKKAD DISTRICT.**
- 2. THE COMMERCIAL TAX OFFICER, HOSDURG,
KASARAGOD DISTRICT.**
- 3. THE DEPUTY COMMISSIONER, COMMERCIAL TAXES,
KASARAGOD DISTRICT.**
- 4. THE STATE OF KERALA, REPRESENTED BY THE
SECRETARY TO GOVERNMENT, TAXES DEPARTMENT,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM.**

BY SENIOR GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
15-07-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

msv/

WP(C).No. 21334 of 2015 (N)

APPENDIX

PETITIONER(S)' EXHIBITS:

**EXT.P1: PHOTOSTAT COPY OF THE KVAT REGISTRATION CERTIFICATE
NO.32130605632 C DTD.5.5.2015.**

EXT.P2: THE PHOTOCOPY OF THE NOTICE NO.OR NO.277/2015-16 DTD.11.7.2015.

EXT.P3: THE PHOTOCOPY OF THE NOTICE NO.OR NO.278/2015-16 DTD.11.7.2015.

**EXT.P4; THE PHOTOSTAT COPY OF THE SALE BILL OF THE CONSIGNER
DTD.8.7.2015.**

**EXT.P5: THE PHOTOSTAT COPY OF THE SALE BILL OF THE CONSIGNER
DTD.8.7.2015.**

**EXT.P6: THE PHOTOSTAT COPY OF THE DEPARTMENTAL DELIVERY NOTE NO.37
DTD.8.7.2015.**

**EXT.P7: THE PHOTOSTAT COPY OF THE DEPARTMENTAL DELIVERY NOTE NO.36
DTD.8.7.2015.**

EXT.P8: THE PHOTOSTAT COPY OF THE E-CONSIGNMENT RECEIPT DTD.9.7.2015.

EXT.P9: THE PHOTOSTAT COPY OF THE E-CONSIGNMENT RECEIPT DTD.9.7.2015.

**EXT.P10: THE PHOTOSTAT COPY OF THE NOTICE NO.32130605632/15-16
DTD.4.7.2015.**

EXT.P11: THE PHOTOSTAT COPY OF THE REPLY DTD.10.7.2015.

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

Msv/

A. MUHAMED MUSTAQUE, J.

W.P(C). No. 21334 of 2015

Dated this the 15th day of July, 2015

J U D G M E N T

Petitioner is a registered dealer. Petitioner's goods have been detained. The goods under transit are interstate purchase. It appears that, petitioner has huge arrears in respect of the interstate sale.

2. Considering the fact that the goods under transit are for interstate purchase, the goods shall be released to the petitioner on executing a simple bond without any further conditions.

This writ petition is disposed of.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE.