

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

MONDAY, THE 20TH DAY OF JULY 2015/29TH ASHADHA, 1937

WP(C).No. 21713 of 2015 (L)

PETITIONER :

**SREE SAKTHI PAPER MILLS LTD.,
EDAYAR, MUPPATHADOM.P.O., KOCHI-683 110,
REPRESENTED BY ITS AUTHORISED SIGNATORY
SRI.MAHADEVAN.A.S.**

**BY ADVS.SRI.S.ANIL KUMAR (TRIVANDRUM)
SRI.K.S.HARIHARAN NAIR**

RESPONDENT(S):

- 1. COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAX CHECK POST, VELAMTHAVALAM,
PALAKKAD DISTRICT,PIN-678 005**
- 2. ASSISTANT COMMISSIONER, COMMERCIAL TAXES,
SPECIAL CIRCLE-II, ERNAKUALM, KOCHI-682 015.**
- 3. DEPUTY COMMISSIONER, COMMERCIAL TAXES,
COMMERCIAL TAX OFFICE COMPLEX, PALAKKAD-678 002**

BY SR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 20-07-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

sts

WP(C).NO.21713/2015

APPENDIX

PETITIONER'S EXHIBITS:

- P1 COPY OF THE REGISTRATION CERTIFICATE**
- P2 COPY OF THE INVOICE DATED 13/07/2015**
- P3 COPY OF THE NOTICE DATED 14/07/2015**
- P4 COPY OF THE ORDER DATED 31/03/2010 ISSUED BY THE AUTHORITY FOR CLARIFICATION UNDER SECTION 94 OF THE KVAT ACT.**
- P5 COPY OF THE REPLY DATED 15/07/2015.**

RESPONDENT'S EXHIBITS: NIL

/TRUE COPY/

P.A.TO JUDGE

sts

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.21713 of 2015

Dated this the 20th day of July, 2015

JUDGMENT

The petitioner is a registered dealer. The petitioner has approached this Court challenging Ext.P3 detention notice. The reason for detention is that in the invoice, freight charge was shown separately and it has not been given as a component of the sale for the purpose of tax.

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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