IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

WEDNESDAY, THE 22ND DAY OF JULY 2015/31ST ASHADHA, 1937

WP(C).No. 21798 of 2015 (Y)

PETITIONER(S) :

DRIPLEX WATER ENGINEERING LIMITED,
KERALA OFFICE: BPCL-KOCHI REFINERY, AMBALAMUGAL,
POST BAG NO.2, AMBALAMUGAL, PIN- 682 302,
REPRESENTED BY ITS DIRECTOR MR.NARAYANANKUTTY.

BY ADV. SRI.K.S.HARIHARAN NAIR

RESPONDENT(S) :
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1. INTELLIGENCE INSPECTOR,
   SQUAD NO.1, COMMERCIAL TAXES, EDAPPALLY,
   ERNAKULAM, ERNAKULAM DISTRICT, KOCHIN-682 024.

2. THE ASST.COMMISSIONER,
   WORKS CONTRACT, COMMERCIAL TAXES,
   ERNAKULAM, PIN- 682 018.

3. COMMERCIAL TAX OFFICER (ON DUTY),
   COMMERCIAL TAX CHECK POST, WALAYAR,
   PALAKKAD DISTRICT, PIN- 678 624.

BY GOVERNMENT PLEADER SMT.SHOBA ANNAMMA EAPEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 22-07-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

Msd.

WP(C).No. 21798 of 2015 (Y)

APPENDIX

PETITIONER(S)' EXHIBITS :

EXHIBIT-P1: COPY OF REGISTRATION CERTIFICATE ISSUED BY THE 2ND RESPONDENT.

EXHIBIT-P2: COPY OF CONTRACT AGREEMENT DATED 12.06.2013 ISSUED BY BPCL.

EXHIBIT-P3: COPY OF THE INVOICE NO.052 DATED 03.07.2015.

EXHIBIT-P3(A): COPY OF THE INVOICE NO.053 DATED 03.07.2015.

EXHIBIT-P4: COPY OF E-DECLARATION IN FORM 8F DATED 07.07.2015 IN RELATION TO EXT.P3.

EXHIBIT-P4(A): COPY OF E-DECLARATION IN FORM 8F IN RELATION TO EXT.P3(A).

EXHIBIT-P5: COPY OF THE NOTICE DATED 15.07.2015 ISSUED BY THE 1ST RESPONDENT.

EXHIBIT-P6: COPY OF THE REPLY DATED 17.07.2015.

EXHIBIT-P7: COPY OF CIRCULAR DATED 24.09.2012 ISSUED BY THE COMMISSIONER.

RESPONDENT(S)' EXHIBITS :

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.21798 of 2015

Dated this the 22nd day of July, 2015

J U D G M E N T

The petitioner has approached this Court challenging Ext.P5 detention notice. As per the notice, the petitioner has been directed to furnish security deposit of ₹13,64,990/-.

2. The reason for detention is that, the petitioner classified the goods in 8F declaration as 'Vessels (other)' which attracts tax at the rate of 5%. But on physical verification it was found that, the goods under transport are 'pressure vessels' which attracts tax at the rate of 14.5%.

3. The petitioner submits that, the goods under transport is a transaction under Section 6(2) of the CST Act, hence, the same is exempted from payment of tax and therefore, there is no scope for evasion of tax.

4. Heard the learned counsel for the petitioner as well as the learned Government Pleader for the respondents.

5. In view of the facts and circumstances of the case, this Court finds that, the goods shall be released to the petitioner on executing a simple bond without any further conditions.

This writ petition is disposed of as above.

Sd/-
A.MUHAMED MUSTAQUE, JUDGE.

AV