

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 21ST DAY OF JULY 2015/30TH ASHADHA, 1937

WP(C).No. 21810 of 2015 (A)

PETITIONER :

**M/S. GETWELL ENTERPRISES P LTD.,
NO.XII/774-E, PALACHUVADU ROAD, PADAMUGAL,
ERNAKULAM-682 030, REPRESENTED BY IT'S DIRECTOR
MR.DILEEPKUMAR MUKUNDAKSHAN NAIR.**

BY ADV. SMT.K.LATHA

RESPONDENT(S):

- 1. THE STATE OF KERALA,
REPRESENTED BY CHIEF SECRETARY, SECRETARIAT,
THIRUVANANTHAPURAM-695 001**
- 2. THE COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAX CHECK POST, BENGRA,
MANJESHWAR-671 121**
- 3. THE ASSISTANT COMMISSIONER, SPECIAL CIRCLE-1,
COMMERCIAL TAXES, THEVARA-682 018**

BY SR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 21-07-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

sts

WP(C).NO.21810/2015

APPENDIX

PETITIONER'S EXHIBITS:

- P1 COPY OF THE AGREEMENT FOR CONSIGNEE DATED 1ST DAY OF APRIL 2014 BETWEEN M/S SOMATICO PHARMACEUTICALS LTD, MUMBAI WITH THE PETITIONER COMPANY.**
- P2 COPY OF THE DETENTION NOTICE OR NO.311/15-16 DATED 12/07/2015 ISSUED BY THE SECOND RESPONDENT U/S. 47(2) OF THE KVAT ACT TO THE PETITIONER.**
- P3 COPY OF THE TRANSACTION SLIP WITH TRANSACTION ID 320702/PAOI/62588/2015/DATED 8/7/2015.**

RESPONDENT'S EXHIBITS: NIL

/TRUE COPY/

P.A.TO JUDGE

sts

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.21810 of 2015

Dated this the 21st day of July, 2015

J U D G M E N T

The petitioner has approached this Court challenging Ext.P2 detention notice. As per the notice, the petitioner has been directed to furnish security deposit of ₹95,045/-.

2. The reason for detention is that, the nature of transaction is declared as interstate stock transfer. However, the consignor and consignee are different. The petitioner refers to Ext.P1 agreement and submits that, they are the consignee sales agent of the consignor.

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

4. 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 sureties.

This writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.