

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

FRIDAY, THE 31ST DAY OF JULY 2015/9TH SRAVANA, 1937

WP(C).No. 22975 of 2015 (V)

PETITIONER :

**SDF INDUSTRIES LIMITED,
SDF HOUSE, N.H BYE PASS ROAD, CHANDRANAGAR,
PALAKKAD, REPRESENTED BY SRI. SUNNY MATHEW,
SENIOR LIAISON ASSISTANT.**

BY ADV. SRI.M.KRISHNAKUMAR

RESPONDENT(S):

- 1. THE STATE OF KERALA,
REPRESENTED BY THE SECRETARY, TAXES DEPARTMENT,
GOVT. SECRETARIAT, THIRUVANANTHAPURAM -695 001.**
- 2. THE COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAX CHECK POST, BANAGRA,
MANJESHWAR -671 323.**
- 3. JAGATJIT INDUSTRIES LIMITED,
XXXIX/771, MADAPARMBIL LANE, BEHIND ANUPAM LODGE,
CHITTOOR ROAD, ERNAKULAM -682 011
REP. BY MANAGING DIRECTOR.**

R1 & R2 BY SR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 31-07-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

sts

WP(C).No. 22975 of 2015 (V)

APPENDIX

PETITIONER(S)' EXHIBITS

EXHIBIT P1. COPY OF THE INVOICE NO.469 DATED 18.7.2015 OF THE PETITIONER.

EXHIBIT P2. COPY OF THE E-DECLARATION DATED 21.7.2015 OF THE PETITIONER.

EXHIBIT P3. COPY OF THE E-DECLARATION OF THE 3RD RESPONDENT.

EXHIBIT P4. COPY OF THE LETTER DATED 21.7.2015 BY THE 4TH RESPONDENT.

EXHIBIT P5. COPY OF THE NOTICE DATED 21.7.2015.

EXHIBIT P6. COPY OF THE REPLY DATED 22.7.2015.

RESPONDENT(S)' EXHIBITS: **NIL**

/TRUE COPY/

P.A.TO JUDGE

sts

A. MUHAMED MUSTAQUE, J.

W.P(C). No. 22975 of 2015

Dated this the 31st day of July, 2015

J U D G M E N T

The petitioner has approached this Court challenging Ext.P5 detention notice. The reason for detention is that, the consignee shown in Form 8F e-declaration differs from the consignee shown in the invoice.

2. Petitioner submits that, this is on account of mistake and that mistake has owned up by the 3rd respondent as per Ext.P4 letter.

3. Considering the fact that the petitioner is a registered dealer, 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.