

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

MONDAY, THE 3RD DAY OF AUGUST 2015/12TH SRAVANA, 1937

WP(C).No. 23400 of 2015 (Y)

PETITIONER(S):

**LAVISH HOME STYLE, DOOR NO.XI/164/1,
P.O.ROAD, CHETTIYANGADI JUNCTION,
THRISSUR - 680 001, THRISSUR DISTRICT,
REPRESENTED BY MR.V.V.JOSEPH
MANAGER & AUTHORISED SIGNATORY.**

**BY ADVS.SRI.JOSEPH JERARD SAMSON RODRIGUES
SRI.ROVIN RODRIGUES**

RESPONDENT(S):

**INTELLIGENCE INSPECTOR,
DEPARTMENT OF COMMERCIAL TAXES,
INTELLIGENCE SQUAD NO.II,
MATTANCHERRY AT KARUKUTTY,
PIN - 683 576.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
03-08-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

msv/

WP(C).No. 23400 of 2015 (Y)

APPENDIX

PETITIONER(S)' EXHIBITS:

EXT.P1: TRUE PHOTOCOPY OF THE REGISTRATION CERTIFICATE OF THE PETITIONER, ISSUED BY THE ASSISTANT COMMISSIONER (ASSESSMENT), SPECIAL CIRCLE, DEPARTMENT OF COMMERCIAL TAXES, THRISSUR - 680 004.

EXT.P2: TRUE PHOTOCOPY OF THE PURCHASE ORDER NO.JLP/GR/PO/004/2014-15 DTD.5.2.2015, ISSUED BY M/S.JOYALUKKAS LIFESTYLE DEVELOPERS PRIVATE LIMITED, VAZHAKKALA, KOCHI - 682 030.

EXT.P3: TRUE PHOTOCOPY OF THE TAX INVOICE NO.0073/15-16 DTD.30.7.2015 FOR RS.4,88,400/- OF THE PETITIONER.

EXT.P4: TRUE PHOTOCOPY OF THE NOTICE NO.OR 202/15-16 DTD.31.7.2015 AT 10.30 HOURS ISSUED BY THE RESPONDENT INTELLIGENCE INSPECTOR.

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

Msv/

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.23400 of 2015

Dated this the 3rd day of August, 2015

JUDGMENT

The petitioner is a registered dealer. The petitioner challenges detention notice. The petitioner's goods have been detained suspecting multiple transportation on the strength of pre-dated invoice.

Considering the explanation of the petitioner and taking note of the issue, this Court is of the view that 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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