

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 4TH DAY OF AUGUST 2015/13TH SRAVANA, 1937

WP(C).No. 23418 of 2015 (B)

PETITIONER(S) :

**M/S.MARYMATHA CONSTRUCTION COMPANY,
MARYMATHA SQUARE, ARAKKUZHA ROAD,
MUVATTUPPUZHA P.O., ERNAKULAM- 686 661,
REPRESENTED BY ITS MANAGING PARTNER,
M.P.CHERIAN, AGED 82 YEARS, RESIDING AT MADECKKAL HOUSE,
MUVATTUPPUZHA P.O., ERNAKULAM- 686 661.**

BY ADV. SRI.P.SHANES METHAR

RESPONDENT(S) :

- 1. THE INTELLIGENCE INSPECTOR (INTELLIGENCE OFFICER),
DEPARTMENT OF COMMERCIAL TAXES, CAMP AT SQUAD NO.1,
MATTANCHERRY AT ALUVA MINI CIVIL STATION,
ERNAKULAM- 683 101.**
- 2. THE COMMERCIAL TAX OFFICER (WC & LT),
OFFICER OF THE DEPUTY COMMISSIONER, COMMERCIAL TAXES,
MATTANCHERRY, ERNAKULAM- 683 101**

BY SR.GOVERNMENT PLEADER SMT.SHOBA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 04-08-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Msd.

WP(C).No. 23418 of 2015 (B)

APPENDIX

PETITIONER(S)' EXHIBITS :

**EXHIBIT P1: TRUE COPY OF THE CERTIFICATE OF REGISTRATION IN
FORM NO.1 A ISSUED O THE PETITIONER.**

**EXHIBIT P2: TRUE COPY OF THE BILL AND TAX INVOICE DATED 25.07.2015
ISSUED BY M/S.PUTZMEISTER PVT.LTD., GOA.**

**EXHIBIT P3: TRUE COPY OF THE CONSIGNMENT NOTE DATED 25.07.2015
ISSUED BY NEW AMITA CARGO CARRIER.**

**EXHIBIT P4: TRUE COPY OF THE NOTICE U/S.47(2) OF KVAT ACT
DATED 31.07.2015.**

RESPONDENT(S)' EXHIBITS :

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.23418 of 2015

Dated this the 4th day of August, 2015

JUDGMENT

The petitioner is a registered dealer. The petitioner have approached this Court challenging detention notice. The detained goods were described as 'concrete pumping machine'. The reason for detention is that the petitioner is not allowed for interstate purchase. No valid documents were accompanied along with goods under transport as prescribed under Section 46 (3) of the Kerala Value Added Tax Act.

2. The petitioner submits that the goods under transport is covered goods as per the certificate of registration. I am not expressing anything on merits of the matter.

Considering the nature of the issue, 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

In