

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. 23509 of 2015 (K)

PETITIONER(S) :

**SUN DIRECT TV (P) LTD.,
7TH FLOOR, TRANS ASIA CORPORATE PARK,
SEA PORT AIRPORT ROAD, KAKKANAD, KOCHI- 682 037,
REPRESENTED BY ITS AUTHORISED SIGNATORY,
SRI.DUSHYANTH.K.K.**

**BY ADVS.SRI.A.KUMAR
SRI.P.J.ANILKUMAR
SMTG.MINI(1748)
SRI.P.S.SREE PRASAD**

RESPONDENT(S) :

**THE INTELLIGENCE INSPECTOR,
SQUAD NO.VI, COMMERCIAL TAXES,
NEDUMANGAD, THIRUVANANTHAPURAM- 695 541.**

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.

APPENDIX

PETITIONER(S)' EXHIBITS :

EXHIBIT P1: TRUE COPY OF THE CERTIFICATE OF REGISTRATION
DATED 11.12.2007.

EXHIBIT P2: A TRUE COPY OF THE COMMUNICATION OF PETITIONER TO
THE ASSESSING OFFICER DATED 24.01.2008.

EXHIBIT P2A: A TRUE COPY OF THE AGREEMENT OF THE PETITIONER WITH
THE DISTRIBUTOR DATED 19.01.2008.

EXHIBIT P3: TRUE COPY OF STOCK TRANSFER NOTES.

EXHIBIT P4: TRUE COPY OF THE DELIVERY NOTES COVERING THE STOCK
TRANSFER.

EXHIBIT P5: TRUE COPY OF THE NOTICE DATED 30.07.2015.

EXHIBIT P6: TRUE COPY OF THE REPLY DATED 31.07.2015.

EXHIBIT P7: TRUE COPY OF THE REPLY ISSUED BY THE RESPONDENT
DATED 31.07.2015.

EXHIBIT P8: TRUE COPY OF THE JUDGMENT IN WRIT PETITION NO.14604/2014
DATED 13.05.2010.

EXHIBIT P8A: TRUE COPY OF THE JUDGMENT IN WRIT PETITION NO.21053/2010
DATED 07.07.2010.

EXHIBIT P9: TRUE COPY OF THE NOTICE DATED OR/46/10-11 DATED 28.04.2010.

EXHIBIT P9A: TRUE COPY OF THE NOTICE OR/198/10-11 DATED 29.06.2010.

EXHIBIT P10: TRUE COPY OF ORDER PASSED BY THE INTELLIGENCE OFFICER
DATED 02.07.2013 IN OR/46/10-11.

EXHIBIT P10A: TRUE COPY OF ORDER PASSED BY THE INTELLIGENCE OFFICER
DATED 02.07.2013 IN OR/198/10-11.

EXHIBIT P11: TRUE COPY OF THE ORDER OF THE TRIBUNAL IN T.A(VAT)
NOS.303/09 AND CONNECTED CASES DATED 31.03.2010.

RESPONDENT(S)' EXHIBITS :

NIL

//TRUE COPY//

P.A.TO JUDGE.

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.23509 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 reason for detention is that the petitioner declared the transport goods as stock transfer to their branches. But, it appears that the goods under transport is to an independent dealer.

2. The petitioner relies on the judgment of this Court in W.P.(C) No.21053/2010. The petitioner's case is that they are the distributor of Direct to Home Services.

Taking note of the facts and circumstances, 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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