

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

WEDNESDAY, THE 5TH DAY OF AUGUST 2015/14TH SRAVANA, 1937

WP(C).No. 23594 of 2015 (Y)

PETITIONER:

**P.A. ASHRAF, PROPRIETOR,
P.A.TRADERS, AVANUR.P.O.,
THRISSUR.**

**BY ADVS.SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN**

RESPONDENT:

**THE INTELLIGENCE INSPECTOR,
INTELLIGENCE SQUAD NO.V,
DEPARTMENT OF COMMERCIAL TAXES,
PALAKKAD - 678 001.**

BY SENIOR GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 05-08-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

mbr/

WP(C).No. 23594 of 2015 (Y)

APPENDIX

PETITIONER'S EXHIBITS:

- EXT. P1 : TRUE COPY OF THE INVOICE NO.586 DATED 1.8.2015.
- EXT. P2 : TRUE COPY OF THE DELIVERY NOTE NO.320807/DN/5133/2015
DATED 1.8.2015.
- EXT. P3 : TRUE COPY OF THE NOTICE NO.VC/27/OD/15-16 DATED 2.8.2015
UNDER SECTION 47(2) OF THE KERALA VALUE ADDED TAX ACT
ISSUED BY RESPONDENT.

RESPONDENTS' EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

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A.MUHAMED MUSTAQUE, J.

W.P.(C) No.23594 of 2015

Dated this the 5th day of August, 2015

JUDGMENT

The petitioner has approached this Court challenging detention notice. The defects noted in Ext.P3 are based on presumption of multiple transaction.

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

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