

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

THURSDAY, THE 6TH DAY OF AUGUST 2015/15TH SRAVANA, 1937

WP(C).No. 23690 of 2015 (I)

PETITIONER(S) :

**UNIPOWER TRANSFORMERS PVT. LTD.,
VI/539/A&B, VALAYANCHIRANGARA-PERUMANI ROAD,
VALAYANCHIRANGARA P.O.,PERUMBAVOOR,
ERNAKULAM DISTRICT-683 556,
REPRESENTED BY ITS GENERAL MANAGER.**

**BY SRI.K.JAJU BABU (SENIOR ADVOCATE)
ADV. SMT.M.U.VIJAYALAKSHMI**

RESPONDENT(S) :

- 1. THE ASSISTANT COMMISSIONER OF COMMERCIAL TAXES
(SPECIAL CIRCLE), KOTTAYAM, PIN- 686 001.**
- 2. THE COMMERCIAL TAX OFFICER,
COMMERCIAL TAXES CHECK POST, WALAYAR,
PALAKKAD DISTRICT-678 624.**
- 3. THE INTELLIGENCE INSPECTOR SQUAD NO. IV,
COMMERCIAL TAXES (INTELLIGENCE)KOZHIKODE, PIN-673 101.**

BY SR.GOVERNMENT PLEADER SMT.SHOBA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 06-08-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Msd.

APPENDIX

PETITIONER(S)' EXHIBITS :

- EXT.P1: TRUE COPY OF THE PURCHASE WORK ORDER DATED 16/04/2015 OF THE PETITIONER BEFORE M/S. MANLY SILICON STEEL PVT. LTD.**
- EXT.P2: TRUE COPY OF THE DELIVERY NOTE ISSUED ON 22/07/2015 AND FORM-8F DECLARATION ON DATED 22/07/2015 OF THE KERALA COMMERCIAL TAXES DEPARTMENT.**
- EXT.P3: TRUE COPY OF THE INVOICE NO.00703 DATED 01/08/2015 OF THE MANLY SILICON STEEL PVT. LTD. RELATING TO 8404 KG OF SILICON.**
- EXT.P4: TRUE COPY OF THE NOTICE NO.VCR/IV/678/15-16 ISSUED UNDER SECTION 47(2) OF THE KERALA VALUE ADDED TAX ACT, 2003 DATED 02/08/2015.**
- EXT.P5: TRUE COPY OF THE REQUEST SUBMITTED BY THE PETITIONER COMPANY BEFORE THE 2ND RESPONDENT ON 03/08/2015.**

RESPONDENT(S)' EXHIBITS :

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.23690 of 2015

Dated this the 6th day of August, 2015

JUDGMENT

The petitioner has approached this Court challenging detention notice. The petitioner has taken Silicon Steel to Bangalore for their jobwork. This was detained stating that the value of the goods has not been mentioned and there is no invoice or delivery note. The petitioner relies on Exts.P1 and P2.

Considering the nature of the issue, the goods shall be released to the petitioner on executing a simple bond without sureties.

This writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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