

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. 23733 of 2015 (N)

PETITIONER :

**M/S. SRS MULTIBRAND RETAIL PVT. LTD.,
CC NO. XXXIV/10, S-56, LULU INTERNATIONAL SHOPPING MALL
EDAPPALLY, COCHIN – 682 024, ERNAKULAM DISTRICT
REPRESENTED BY ITS STORE MANAGER SRI. JASEEL K.P.**

BY ADV. SRI.TOMSON T. EMMANUEL

RESPONDENT(S) :

- 1. INTELLIGENCE INSPECTOR
COMMERCIAL TAXES, SQUAD NO. VII
SALES TAX COMPLEX, THEVARA,
COCHIN – 682 015.**
- 2. COMMECIAL TAX OFFICER
COMMERCIAL TAXES, 1ST CIRCLE
KALAMASSERY AT KAKKANAD, COCHIN – 682 030.**

R1 & R2 BY SR. GOVT. 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:**

Mn

...2/-

APPENDIX

PETITIONER'S EXHIBITS :

- EXT.P1 : COPY OF REGISTRATION CERTIFICATE DATED 26.11.2014 ISSUED TO THE PETITIONER BY THE 2ND RESPONDENT UNDER THE KVAT AND CST ACT.
- EXT.P2 COPY OF TAX INVOICE NO. 92693735 DATED 6.4.2015 ISSUED BY RHFA RETAIL PVT. LTD, HARYANA FOR THE INTERSTATE PURCHASE OF 130 NUMBERS OF READYMADE GARMENTS IS HAVING ARTICLE NUMBER, WHICH IS MADE AGAINST ISSUANCE OF "C" FORM DECLARATION.
- EXT.P3 COPY OF ONLINE E-RETURN DATED 20.7.2015 FOR THE MONTH OF JUNE 2015 SUBMITTED BY PETITIONER BEFORE THE 2ND RESPONDENT.
- EXT.P4 COPY OF ONLINE DECLARATION IN FORM NO. 8FA DATED 11.4.2015 GENERATED BY PETITIONER AND MADE AVAILABLE TO TRANSPORTER FOR THE PURPOSE OF DOOR DELIVERY.
- EXT.P5 COPY OF NOTICE OR NO. VII/8/15-16 ISSUED BY 1ST RESPONDENT, THROUGH TRANSPORTER, DEMANDING SECURITY DEPOSIT U/S. 47(2) OF KVAT ACT.

RESPONDENT'S EXHIBITS : NIL

//TRUE COPY//

P.A. TO JUDGE

Mn

A. MUHAMED MUSTAQUE, J.

W.P(C). No. 23733 of 2015

Dated this the 6th day of August, 2015

J U D G M E N T

Petitioner is a registered dealer. Petitioner challenges Ext.P5 detention notice. The reason for detention is that, the goods transported is not declared electronically through 8FA.

2. Learned Government Pleader submits that the petitioner submitted 8FA declaration after the detention.

3. Considering the nature of the issue, the goods shall be released to the petitioner on executing a simple bond without any further conditions.

This writ petition is disposed of.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE.