

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. 23736 of 2015 (N)

PETITIONER(S):

**M/S.INOX LEISURE LTD.,
SOBHA CITY MALL, SOBHA CITY,
PUZHAKKAL POST, GURUVAYOOR ROAD,
THRISSUR-680 553, REPRESENTED BY ITS
SENIOR MANAGER-PROJECTS, SIJU THOMAS.**

**BY ADVS.SRI.HARISANKAR V. MENON,
SMT.MEERA V.MENON.**

RESPONDENT(S):

- 1. COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAX CHECK POST,
BANGRA MANJESHARAM-671 323.**
- 2. THE INSPECTING ASST. COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
SALES TAX COMPLEX, THRISSUR-680 004.**
- 3. THE DEPUTY COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
SALES TAX COMPLEX, THRISSUR-680 004.**

BY SR. GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN.

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

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- EXT.P1 COPY OF THE AGREEMENT ENTERED WITH SOBHA CITY BY THE PETITIONER DATED 10/03/2015.
- EXT.P2 COPY OF THE CIRCULAR 3/15 ISSUED BY THE COMMISSIONER OF COMMERCIAL TAXES DATED 14/01/2015.
- EXT.P2A COPY OF THE FORM 16 ISSUED BY PETITIONER DATED 02/06/2015.
- EXT.P3 COPY OF THE INVOICE ISSUED BY RAJ OVERSEAS DATED 12/06/2015.
- EXT.P4 COPY OF THE FORM 8F DECLARATION GENERATED BY PETITIONER DATED 12/06/2015.
- EXT.P5 COPY OF THE FORM 16 ISSUED BY PETITIONER DATED 12/06/2015.
- EXT.P6 COPY OF THE FORM 17A NOTICE ISSUED BY THE 1ST RESPONDENT DATED 24/06/2015.
- EXT.P7 COPY OF THE PAN CARD OF THE PETITIONER NO.AAAC16063J DATED NIL.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

PA. TO JUDGE

rs.

A. MUHAMED MUSTAQUE, J.

W.P(C). No. 23736 of 2015

Dated this the 6th day of August, 2015

J U D G M E N T

Petitioner is undertaking certain works at Sobha City Mall, Thrissur. Petitioner purchased the goods from outside the State for their own use. This has been detained by Ext.P6 notice stating that petitioner failed to furnish identity proof.

This Court is of the view that, if the petitioner is able to show the Identity regarding ownership, the goods shall be released to the petitioner on executing a simple bond without any further conditions.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE.