

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. 23765 of 2015 (U)

PETITIONER:

**NIPPON PAINT (INDIA) PRIVATE LIMITED,
KOOOTHAPARAMBATH BUILDING,
DOOR NO.9/281 B, NEAR INTUC JUNCTION,
AMBALAKADAVU ROAD, NETTOOR - 682 040,
ERNAKULAM DISTRICT, REPRESENTED BY
MR.ANAND.K - AUTHORISED SIGNATORY.**

**BY ADVS.SRI.JOSEPH JERARD SAMSON RODRIGUES
SRI.ROVIN RODRIGUES**

RESPONDENT:

**THE COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAX CHECK POST,
WALAYAR - 678 625, PALAKKAD DISTRICT.**

BY SENIOR 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:**

mbr/

APPENDIX

PETITIONERS' EXHIBITS:

- EXT. P1 : TRUE PHOTOCOPY OF THE REGISTRATION CERTIFICATE OF THE PETITIONER, ISSUED BY THE ASSISTANT COMMISSIONER, SPECIAL CIRCLE-I, ERNAKULAM.
- EXT. P2 : TRUE PHOTOCOPY OF THE TAX INVOICE NO.HPIPL/PM/164000092 DATED 26.6.2015 FOR RS.112475/- ISSUED BY M/S.HERO PRODUCTS INDIA PRIVATE LIMITED, DAMAM.
- EXT. P3 : TRUE PHOTOCOPY OF THE TAX INVOICE NO.HPIPL/DTS/165000055/1516 DATED 26.6.2015 FOR RS.4727.84/- ISSUED BY M/S.HERO PRODUCTS INDIA PRIVATE LIMITED, DAMAM.
- EXT. P4 : TRUE PHOTOCOPY OF THE PARCEL TRANSATION SLIP NO.320702/PA01/54575/2015 DATED 29.6.2015 OF THE PETITIONER.
- EXT. P5 : TRUE PHOTOCOPY OF THE PARCEL TRANSATION SLIP NO.320702/PA01/54541/2015 DATED 29.6.2015 OF THE PETITIONER.
- EXT. P6 : TRUE PHOTOCOPY OF THE NOTICE NO.OR/1751/94/1516 DATED 5.7.2015, ISSUED BY THE COMMERCIAL TAX INSPECTOR, COMMERCIAL TAX CHECK POST, WALAYAR.
- EXT. P7 : TRUE PHOTOCOPY OF THE SCREENSHOT OF COMMODITY FINDER DOWNLOADED FROM THE KERALA VALUE ADDED TAX INFORMATION SYSTEM.
- EXT. P8 : TRUE PHOTOCOPY OF THE JUDGMENT OF THE HON'BLE HIGH COURT OF KERALA IN W.P(CIVIL)NO.11309 OF 2012(K) DATED 15.5.2012.

RESPONDENTS' EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

mbr/

A. MUHAMED MUSTAQUE, J.

W.P(C). No. 23765 of 2015

Dated this the 6th day of August, 2015

J U D G M E N T

Petitioner has approached this Court challenging Ext.P6 detention notice. The issue is relating to the classification of goods and rate of tax applicable.

Considering the facts and circumstances, the goods shall be released to the petitioner on executing a simple bond without any further conditions.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE.