

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

FRIDAY, THE 7TH DAY OF AUGUST 2015/16TH SRAVANA, 1937

WP(C).No. 23768 of 2015 (U)

PETITIONER(S):

**C.M.RASHEED, AGED 40 YEARS,
S/O.MARAKKAR, PULLUCKUCHALIL HOUSE, IRINGALLUR,
KOZHIKODE DISTRICT.**

BY ADV. SRI.BABU S. NAIR

RESPONDENT(S):

**THE INTELLIGENCE OFFICER (IB),
DEPARTMENT OF COMMERCIAL TAXES, KALPETTA,
WAYANAD DISTRICT-673121.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 07-08-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

PJ

APPENDIX

PETITIONER(S)' EXHIBITS

- P1: TRUE COPY OF THE WORK ORDER ISSUED BY THE RELIANCE INDUSTRIES LIMITED, COCHIN DATED 17.04.2015**
- P2: TRUE COPY OF THE AGREEMENT ENTERED INTO BETWEEN THE PETITIONER AND MANIKANDAN DATED 27.07.2015**
- P3: TRUE COPY OF THE E -CONSIGNMENT DECLARATION IN THE NAME OF THE PETITIONER DATED 29.07.2015**
- P4: TRUE COPY OF THE NOTICE DATED 29.07.2015 ISSUED UNDER SECTION 47 (2) OF THE KVAT ACT, AFTER THE DETENTION OF THE GOODS, BY THE RESPONDENT**
- P5: TRUE COPY OF THE REPLY GIVEN BY THE PETITIONER BEFORE THE RESPONDENT DATED 31.07.2015**
- P6: TRUE COPY OF THE AFFIDAVIT SUBMITTED BY THE PETITIONER BEFORE THE COMMERCIAL TAX OFFICER, MUTTANGA**
- P7: TRUE COPY OF THE ORDER PASSED BY THE RESPONDENT AS OR.NO.15/2015-16 DATED 03.08.2015**

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A. MUHAMED MUSTAQUE, J

W.P.(C). No. 23768 of 2015

Dated this the 07th day of August, 2015

JUDGMENT

The petitioner challenging detention notice has approached this Court. The reason for detention is that the Consignment did not accompany with valid documents and therefore the Hitachi transported is meant for some other work.

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

The writ petition is disposed of as above. No costs.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE