

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. 24095 of 2015 (J)

PETITIONER :

**M/S. CELKON IMPEX PVT. LTD.,
CC 37/539, JOHNS BUILDING, KADAVANTHARA
COCHIN – 682 020,
REPRESENTED BY ITS AREA SALES MANAGER
SRI. JIJEEESH K.P.**

BY ADV. SRI.TOMSON T. EMMANUEL

RESPONDENT(S) :

- 1. COMMERCIAL TAX INSPECTOR
COMMERCIAL TAXES CHECK POST
VELENTHAVALAM, PALAKKAD DISTRICT-678 625.**
- 2. COMMERCIAL TAX OFFICER
COMMERCIAL TAXES, 2ND CIRCLE
THRIPUNITHURA – 682 301.**
- 3. ASSISTANT COMMISSIONER (APPEALS)
COMMERCIAL TAXES, THEVARA, COCHIN – 682 015.**
- 4. DEPUTY COMMISSIONER
COMMERCIAL TAXES, THEVARA, COCHIN - 682 015.**

R1 TO R4 BY SR. GOVT. PLEADER SMT. SHOBA ANNAMMA EAPEN

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

Mn

...2/-

APPENDIX

PETITIONER'S EXHIBITS :

- EXT.P1 : COPY OF REGISTRATION CERTIFICATE UNDER THE KVAT AND CST ACTS ISSUED TO THE PETITIONER BY 2ND RESPONDENT.
- EXT.P2 COPY OF INTERSTATE STOCK TRANSFER INVOICE
NO. STN/DTDH/2097 DATED 15.7.2015 FROM HYDERABAD TO COCHIN.
- EXT.P2(a) COPY OF INTERSTATE STOCK TRANSFER INVOICE
NO. STN/DTDA/10 DATED 17.7.2015 MADE FROM HYDERABAD TO COCHIN.
- EXT.P2(b) COPY OF INTERSTATE STOCK TRANSFER INVOICE
NO. STN/DTHN/478 DATED 17.7.2015 MADE FROM HYDERABAD TO COCHIN.
- EXT.P2(c) COPY OF INTERSTATE STOCK TRANSFER INVOICE
NO. STN/DTHN/482 DATED 17.7.2015 MADE FROM HYDERABAD TO COCHIN.
- EXT.P2(d) COPY OF INTERSTATE STOCK TRANSFER INVOICE
NO. STN/DTHN/495 DATED 1.7.2015 MADE FROM HYDERABAD TO COCHIN.
- EXT.P3 COPY OF LORRY RECEIPT NO. 100001027700 DATED 17.7.2015 AND OUTGOING GATE PASS OF TRANSPORTER, ISSUED AGAINST EXT. P2 TO P2(d) INTERSTATE STOCK TRANSFER INVOICES.
- EXT.P4 COPY OF NOTICE NO. DC(A)/43/15-16 DATED 27.7.2015 ISSUED BY 1ST RESPONDENT IN DETAINING GOODS ON THE BASIS OF ALERT MESSAGE IN KVATIS ISSUED BY 4TH RESPONDENT.
- EXT.P5 COPY OF LETTER DATED 31.7.2015 SUBMITTED BY PETITIONER BEFORE 2ND RESPONDENT FOR ISSUANCE OF CERTIFIED COPY OF ASSESSMENT ORDER, WHICH IS TREATED AS ARREAR.
- EXT.P6 COPY OF ASSESSMENT ORDER DATED 15.12.2014 COMPLETED BY 2ND RESPONDENT FOR 2012-13 UNDER THE KVAT ACT.

(Contd...)

- EXT.P6(a) COPY OF ASSESSMENT ORDER DATED 15.12.2014 COMPLETED BY
2ND RESPONDENT FOR 2012-13 UNDER THE CST RULES.
- EXT.P7 COPY OF APPEAL DATED 6.8.2015 FILED BY PETITIONER BEFORE
3RD RESPONDENT, CHALLENGING EXT. P6 ORDER.
- EXT.P7(a) COPY OF APPEAL DATED 6.8.2015 FILED BY PETITIONER BEFORE
3RD RESPONDENT, CHALLENGING EXT. P6(a) ORDER.
- EXT.P8 COPY OF STAY PETITION DATED 6.8.2015 SUBMITTED BEFORE 3RD
RESPONDENT ALONG WITH EXT.P7 APPEAL.
- EXT.P8(a) COPY OF STAY PETITION DATED 6.8.2015 SUBMITTED BEFORE 3RD
RESPONDENT, ALONG WITH EXT.P7(a) APPEAL.

RESPONDENT'S EXHIBITS : NIL

//TRUE COPY//

P.S. TO JUDGE

Mn

A.MUHAMED MUSTAQUE, J.

~~~~~

**W.P.(C).No.24095/2015**

~~~~~

Dated this the 7th Day of August, 2015

J U D G M E N T

The petitioner challenging detention notice has approached this Court. According to the petitioner, detention is on account of alert message. The alert message has been issued on account of recovery in respect of the year 2013. The petitioner, immediately, on coming to know about the *ex parte* assessment has filed an appeal. According to the petitioner, the total due demanded is around Rs.1,50,000/-.

2. Considering the facts and circumstances, the goods shall be released to the petitioner forthwith on executing a simple bond. The petitioner shall remit Rs.40,000/- (Rupees forty thousand only) within two weeks. The Appellate Authority is directed to dispose the appeal within four months after notice to the petitioner. If the petitioner remits the amount as

W.P.(C).No.24095/2015

-:2:-

above, till the disposal of the appeal, no recovery shall be effected. If the petitioner fails to remit the amount as above, the respondent is free to block the site as well as detain future goods and also resort to revenue recovery proceedings. The Appellate Authority shall also verify whether there is delay in the matter and if there is delay, an opportunity shall be given to the petitioner to file a delay application. The fourth respondent is also directed to lift attachment.

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

**SD/-
A.MUHAMED MUSTAQUE, JUDGE**

ms