IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 11TH DAY OF AUGUST 2015/20TH SRAVANA, 1937

WP(C).No. 24206 of 2015 (A)

PETITIONER :

M/S. AKESISS PHARMA PVT. LTD.,
XXXI/449, RIZWAN ESTATE, PATHADIPALAM
EDAPPALLY P.O., COCHIN – 682 024
REPRESENTED BY ITS MANAGING DIRECTOR
SRI. ASHOK KUMAR K.

BY ADV. SRI.TOMSON T. EMMANUEL

RESPONDENT(S) :
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1. INTELLIGENCE INSPECTOR
SQUAD NO. I, COMMERCIAL TAXES
MATTANCHERY AT MINI CIVIL STATION
ALUVA – 683 101.

2. ASSISTANT COMMISSIONER
COMMERCIAL TAXES, SPECIAL CIRCLE – III
ERNAKULAM, COCHIN – 682 015.

3. COMMERCIAL TAX OFFICER
COMMERCIAL TAXES, IST CIRCLE
KALAMASSERY AT KAKKANAD
COCHIN – 682 030.

4. COMMISSIONER OF COMMERCIAL TAXES
PUBLIC OFFICE BUILDING, NEAR MUSEUM
THIRUVANANTHAPURAM – 695 033.

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

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 11-08-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

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WP(C).No. 24206 of 2015 (A)

APPENDIX

PETITIONER'S EXHIBITS :

EXT.P1	:	**COPY OF REGISTRATION CERTIFICATE DATED 17.2.2009 ISSUED UNDER THE VALUE ADDED TAX AND CENTRAL SALES TAX ACTS TO THE PETITIONER BY 2ND RESPONDENT.**
EXT.P2		**COPY OF E-RETURN FOR THE MONTH OF JUNE 2015 DATED 16.7.2015 SUBMITTED BY PETITIONER BEFORE 2ND RESPONDENT.**
EXT.P3		**COPY OF INVOICE NO. 916 DATED 29.7.2015 ISSUED BY M/S. OREVA MARKETING CO., GURAJAT, FOR INTERSTATE PURCHASE OF WALL CLOCK, AFTER PAYING FULL RATE OF TAX UNDER THE CONSIGNOR STATE, TO BE DISTRIBUTED TO FIELD STAFF AND DEALERS AS ONAM GIFT.**
EXT.P4		**COPY OF THE NOTICE NO. OR 180/15-16 DATED 6.8.2015, ISSUED BY IST RESPONDENT, DEMANDING SECURITY DEPOSIT U/S. 47(2) OF THE KVAT ACT, AS IF THE ITEM UNDER TRANSPORT IS FOR SALE IN KERALA, NOT HAVING PERMISSION FOR THE SAME IN EXT. P1 CERTIFICATE.**

RESPONDENT'S EXHIBITS : NIL

//TRUE COPY//

P.A. TO JUDGE

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A.MUHAMED MUSTAQUE, J.

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W.P.(C) No.24206 of 2015

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Dated this the 11th day of August, 2015

JUDGMENT

The petitioner is a registered dealer. They have approached this Court challenging detention notice. According to the petitioner, the goods under transport are gift items sent by the manufacturer. Admittedly, the goods detained are 'Clocks'.

2. The Authority suspects evasion of payment of tax and taking note the large number of quantity of Clocks.

Considering the nature of the issues involved, the goods shall be released to the petitioner on executing a simple bond without sureties.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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