IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

THURSDAY, THE 13TH DAY OF AUGUST 2015/22ND SRAVANA, 1937

WP(C).No. 24810 of 2015 (A)

PETITIONER(S):

USHAKUMARI @ SURESH USHAKUAMARI,
W/O.SURESH, AGED 52 YEARS,
PROPRIETRESS, GREEN ARTICLES, USHA BHAVAN,
1/58 A, SANDOZ ROAD, MUNNAR, IDUKKI - 685 617.

BY ADVS.SRI.K.M.FIROZ
SMT.A.A.SHIBI
SMT.M.SHAJNA
SRI.S.KANNAN

RESPONDENT(S):
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1. THE COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAX CHECK POST,
WALAYAR - 678 624.

2. INTELLIGENCE INSPECTOR,
SQUAD NO.1, COMMERCIAL TAXES,
MATTANCHERY AT ALUVA - 683 101.

BY SENIOR GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
13-08-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

msv/

WP(C).No. 24810 of 2015 (A)

APPENDIX

PETITIONER(S)' EXHIBITS:

EXT.P1: ATRUE COPY OF THE REGISTRATION CERTIFICATE OF THE PETITIONER UNDER THE KVAT ACT.

EXT.P2: ATRUE COPY OF THE DETENTION NOTICE DTD.3.8.2015 ISSUED BY THE 1ST RESPONDENT.

EXT.P2(a): A TRUE COPY OF THE DETENTION NOTICE DTD.6.8.2015 ISSUED BY THE 2ND RESPONDENT.

EXT.P3: ATRUE COPY FO THE TRANSACTION SLIP DTD.26.7.2015.

EXT.PR(a): A TRUE COPY OF THE TRANSACTION SLIP DTD.30.7.2015.

EXT.P4: ATRUE COPY OF THE INVOICE DTD. 23.7.2015 ISSUED IN FAVOUR OF THE PETITIONER.

EXT.P4(a): A TRUE COPY OF THE INVOICE DTD. 28.7.2015 ISSUED IN FAVOUR OF THE PETITIONER.

EXT.P5: ATRUE COPY OF THE OBJECTION DTD. 6.8.2015 TO EXT.P2 DETENTION NOTICE SUBMITTED BY THE PETITIONER BEFORE THE 1ST RESPONDENT.

EXT.P5(a): A TRUE COPY OF THE OBJECTION DTD.6.8.2015 TO EXT.P2(a) DETENTION NOTICE SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msv/

A. MUHAMED MUSTAQUE, J.

W.P(C). No. 24810 of 2015

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Dated this the 13th day of August, 2015

J U D G M E N T

The petitioner has approached the Court challenging Exts.P2 & P2(a) detention notices. The issue is regarding misclassification of the transported goods.

2. Petitioner declared the goods as handicraft materials. However, on verification it is found that the goods are machine made products.

3. Considering the nature or issue, this Court is of the view that, the goods shall be released to the petitioner on executing a simple bond without any sureties.

This writ petition is disposed of.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE.

Pn