

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 18TH DAY OF AUGUST 2015/27TH SRAVANA, 1937

WP(C).No. 25109 of 2015 (K)

PETITIONER(S):

1. JAVED AKHTAR, AGED 38 YEARS,
S/O.SHAMIIN UDDIN, PROPRIETOR,
CHOICE FOOTWEAR MATERIALS,
44/1074 (B6), POTTAKUZHJ JUNCTION,
KALOOR, KOCHI - 17.
2. K.K.RAZICH, S/O.YOUSUF V.P.,
AGED 40 YEARS, PROPRIETOR,
M/S.FASHION LEATHRERS, DOOR NO.57/478,
CARRIER STATION ROAD, ERNAKULAM, KOCHI - 16.
3. GOLDEN LEATHERS, BADRA BUILDING,
SRM ROAD, ERNAKULAM, S.D.COMPLEX,
KALATHIPARAMBIL ROAD, ERNAKULAM,
KOCHI - 682 016, REPRESENTED BY ITS
PARTNER M.SIDDHIQUE, AGED 38 YEARS, S/O.UMMER.

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

RESPONDENT(S):

1. COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAX CHECK POST, WALAYAR 0 676 628.
2. TOPSIA ESTATES PVT. LIMITED, 456/5,
MINI STREET, CHENNAI - 600 079 (INDIA).

R1 BY SENIOR GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
18-08-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

msv/

APPENDIX

PETITIONER(S)' EXHIBITS:

EXT.P1: A TRUE COPY OF THE REGISTRATION CERTIFICATE OF THE
1ST PETITIONER.

EXT.P1(a): A TRUE COPY OF THE REGISTRATION DETAILS OF THE 2ND PETITIONER.

EXT.P1(b): A TRUE COPY OF THE REGISTRATION DETAILS OF THE 3RD PETITIONER.

EXT.P2: A TRUE COPY OF THE INVOICE ISSUED BY THE 2ND RESPONDENT TO THE
1ST PETITIONER DTD.2.5.2015.

EXT.P2(a): TRUE COPY OF THE INVOICE ISSUED BY THE 2ND RESPONDENT TO THE
3RD PETITIONER DTD.8.5.2015.

EXT.P3: TRUE COPY OF THE DETENTION NOTICE DTD.12.5.2015 ISSUED TO THE
1ST PETITIONER.

EXT.P3(a): TRUE COPY OF THE DETENTION NOTICE DTD.12.5.2015 ISSUED TO THE
2ND PETITIONER.

EXT.P3(b): TRUE COPY OF DETENTION NOTICE DTD.12.5.2015 ISSUED TO THE
3RD PETITIONER.

EXT.P4: TRUE SAMPLE COPY OF THE BILL OF ENTRY ISSUED IN FAVOUR OF THE
2ND RESPONDENT IN RESPECT OF PU FABRIC (COATED FABRIC).

EXT.P5: TRUE COPY OF THE OBJECTION SUBMITTED BY THE 1ST PETITIONER
DTD.14.5.2015 BEFORE THE COMMERCIAL TAX OFFICER, WALAYAR.

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE.

Msv/

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.25109 of 2015

Dated this the 18th day of August, 2015

JUDGMENT

The petitioners approached this Court challenging detention notice. The issue in this writ petition is regarding mis-classification.

2. According to the petitioner, the transported goods are 'Textile Fabrics'. On verification, it is stated as 'P U Leather'. The petitioners assert that it is only a 'Textile Coated Fabrics'.

In view of the disputed question, this Court is of the view that the goods shall be released to the petitioners on executing a simple bond without sureties. However, before releasing the goods, a sample of the goods shall be taken in the presence of petitioners and the same shall be kept in a sealed cover for the purpose of adjudication.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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