

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

THURSDAY, THE 20TH DAY OF AUGUST 2015/29TH SRAVANA, 1937

WP(C).No. 25509 of 2015 (K)

PETITIONER(S):

**SURESH KUMAR,
DAIVIK ENTERPRISES, 2ND FLOOR, MARIYAM COMPLEX,
THOPPUMPADY, COCHIN - 682 005.**

**BY ADVS.SRI.S.SANTHOSH KUMAR
SMT.P.LISSY JOSE.**

RESPONDENT(S):

**1. THE INTELLIGENCE INSPECTOR,
COMMERCIAL TAXES, SQUAD NO.V,
MATTANCHERY AT MINI CIVIL STATION,
PERUMBAAVOOR - 683 542.**

**2. THE COMMERCIAL TAX OFFICER,
WORKS CONTRACT, COMMERCIAL TAX DEPARTMENT,
MATTANCHERRY, PIN - 682 002.**

BY SENIOR GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
20-08-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

msv/

WP(C).No. 25509 of 2015 (K)

APPENDIX

PETITIONER(S)' EXHIBITS

EXHIBIT P1: A TRUE COPY OF THE BILL NO.133 DATED 7.8.15.

EXHIBIT P1: A TRUE COPY OF THE FORM NO.8F DECLARATION DATED 16.8.15.

**EXHIBIT P3: A TRUE COPY OF THE NOTICE NO.OR 123/15-16 DATED 18.8.15 ISSUED
BY THE IST RESPONDENT.**

EXHIBIT P4: A TRUE COPY OF RETURN DATED 3.8.15 FOR THE MONTH OF JUNE 2015.

**EXHIBIT P5: TRUE COPY OF THE OBJECTION DATED 18.8.15 FILED BY THE
PETITIONER.**

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msv**/**

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.25509 of 2015

Dated this the 20th day of August, 2015

JUDGMENT

The petitioner is a dealer engaged in works contract as well as sales of advertising and display materials. He purchased Red Label and Black Label Gondola from Mumbai. The consignment has to be delivered at Thoppumpady. The vehicle was intercepted in front of the CIAL, Nedumbassery. It is suspected that the attempt of the petitioner is to evade tax and sell to some other dealer as the CIAL is not a part of the route to Thoppumpady. The reason appears to be on account of deviation of the route. The petitioner's explanation appears to be that the driver has chosen to park near CIAL on account of non-availability of any parking space near the National Highway.

Considering the nature of the issue, this Court is of the view that 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