

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 4TH DAY OF SEPTEMBER 2015/13RD BHADRA, 1937

WP(C).No. 26693 of 2015 (J)

PETITIONER :

**M/S.IFB INDUSTRIES LTD., 36/1973,
SEBASTIAN ROAD, KALOOR, ERNAKULAM-682 017,
REPRESENTED BY IT'S BRANCH ACCOUNTANT MR.UNNIKRISHNAN.K.**

BY ADV. SMT.K.LATHA

RESPONDENT(S):

- 1. THE STATE OF KERALA,
REPRESENTED BY CHIEF SECRETARY, SECRETARIATE,
THIRUVANANTHAPURAM-695 001**
- 2. THE INTELLIGENCE INSPECTOR,
DEPARTMENT OF COMMERCIAL TAXES,
SQUAD NO.II, MATTANCHERRY AT KARUKUT,
CAMP AT ANGAMALY.**

BY GOVERNMENT PLEADER SRI. LIJU V. STEPHEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 04-09-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

sts

WP(C).NO.26693/2015

APPENDIX

PETITIONER'S EXHIBITS:

**P1 COPY OF THE DETENTION NOTICE OR NO.247/2015-16 DATED 1/09/2015
ISSUED BY THE SECOND RESPONDENT U/S 47(2) OF THE KVAT ACT TO THE
PETITIONER.**

RESPONDENT'S EXHIBITS: NIL

/TRUE COPY/

P.A.TO JUDGE

sts

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 26693 of 2015

Dated this the 4th day of September, 2015

JUDGMENT

The petitioner, who is a registered dealer under the Kerala Value Added Tax Act, is aggrieved by Ext.P1 notice issued to him detaining a consignment of Washing Machines that was being transported at the instance of the petitioner. In the writ petition, the petitioner is aggrieved by the insistence of the respondent that the petitioner must pay the security deposit demanded in the detention notice as a condition for release of the goods and vehicle.

2. I have heard the learned counsel appearing for the petitioner and also the learned Government Pleader appearing for the respondent.

3. On a consideration of the facts and circumstances of the case as also the submissions made across the bar, I dispose the writ petition with the following directions:

(i) On a perusal of Ext.P1 notice, it is seen that the objection of the respondent is essentially, with regard to the fact that the the invoice is dated 31.08.2015, but the vehicle with goods was intercepted on 01.09.2015. The respondents therefore suspected multiple transportation of goods using the same invoice. I find, insofar as there is no

material, on the basis of which the respondents had come to such a conclusion and the petitioner in the instant case is a registered dealer in the State, I direct the 2nd respondent to release the goods and the vehicle covered by the detention notice, to the petitioner, on his executing a simple bond without sureties for the security deposit amount demanded in the notice, before the 2nd respondent.

(ii) The 2nd respondent shall thereafter transmit the files to the adjudicating authority who shall adjudicate the matter and pass orders, after hearing the petitioner, within two months from the date of receipt of a copy of this judgment.

(iii) The petitioner shall produce a copy of this judgment and a copy of the writ petition before the 2nd respondent.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE