

**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT:**

**THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR**

**MONDAY, THE 7TH DAY OF SEPTEMBER 2015/16TH BHADRA, 1937**

**WP(C).No. 26853 of 2015 (F)**  
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**PETITIONER :**  
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**K.A. FATHIMA SADHIQUE, AGED 35 YEARS,  
M/S. MOODLINE PLYWOODS, KANDANTHARA,  
ALLAPRA P.O., PERUMBAVOOR, PIN - 683556  
ERNAKULAM DISTRICT**

**BY ADVS.SRI.HARISANKAR V. MENON  
SMT.MEERA V.MENON**

**RESPONDENTS :**  
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- 1. THE COMMERCIAL TAX OFFICER,  
PERUMBAVOOR - 683542.**
- 2. COMMERCIAL TAX INSPECTOR,  
COMMERCIAL TAX CHECK POST,  
BANGRA MANJESHWAR - 671 323.**

**BY GOVERNMENT PLEADER SRI. LIJU V. STEPHEN**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION  
ON 07-09-2015, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:**

**bp**

APPENDIX

PETITIONER'S EXHIBITS :

- P1: COPY OF INVOICE NO. 013 OF THE PETITIONER DT. 01/9/2015.
- P2: COPY OF E-DECLARATION IN FORM NO. 8F OF THE PETITIONER DT 1-09-2015.
- P3: COPY OF DELIVERY NOTE IN FORM NO. 15 OF THE PETITIONER  
DT 01-09-2015.
- P4: COPY OF FORM 17A NOTICE ISSUED BY THE R2 03-09-2015.

RESPONDENT'S EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

bp

**A.K.JAYASANKARAN NAMBIAR, J.**

.....  
W.P.(C).No.26853 of 2015

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Dated this the 7<sup>th</sup> day of September, 2015

**J U D G M E N T**

The petitioner, who is a registered dealer under the Kerala Value Added Tax Act is aggrieved by Ext.P4 notice issued to him detaining a consignment of Plywood that was being transported at the instance of the petitioner. In the writ petition, the petitioner is aggrieved by the insistence of the respondents 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 for the petitioner and also the learned Government Pleader for the respondents.

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

(i) On a perusal of Ext.P4, it is seen that, the objection of the respondents is essentially that the goods that were shown as plywood in the invoice and the delivery note, were shown as 'Veneer' in the

Form 8F declaration that was submitted by the petitioner. Counsel for the petitioner would submit that, the description of the item as 'Veneer' in the 8F declaration was a mistake and this is evident from a perusal of the invoice as also the delivery note.

(ii) I find force in the contention of the petitioner. I also take note of the fact that the petitioner is a registered dealer in the State and, therefore, direct the 2<sup>nd</sup> respondent to release the goods and the vehicle on the petitioner furnishing a simple bond without surety for the security deposit amount demanded in Ext.P4.

(iii) The 2<sup>nd</sup> 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.

(iv) The petitioner shall produce a copy of this judgment and a copy of the writ petition before the 2<sup>nd</sup> respondent.

**A.K.JAYASANKARAN NAMBIAR**  
**JUDGE**

