

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

**PRESENT:**

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

**TUESDAY, THE 8TH DAY OF SEPTEMBER 2015/17TH BHADRA, 1937**

**WP(C).No. 27005 of 2015 (A)**  
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**PETITIONER(S):**  
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**M/S.ATLANTIC LUBRICANTS & SPECIALITIES PVT. LIMITED,  
50/857 C2 CHANGAMPUZHA SAMADHI ROAD,  
OPP. NATIONAL BUILDERS SUNNY PALACE, EDAPPALLY POST,  
COCHIN-682 024,  
REPRESENTED BY IT'S AREA MANAGER MR.S.HARILAL.**

**BY ADV. SMT.K.LATHA**

**RESPONDENT(S):**  
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- 1. THE STATE OF KERALA,  
REPRESENTED BY CHIEF SECRETARY, SECRETARIAT,  
THIRUVANANTHAPURAM.**
- 2. THE COMMERCIAL TAX OFFICER,  
CHERTHALA, CAMP AT CHERTHALA.**

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

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
08-09-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

**msv/**

**WP(C).No. 27005 of 2015 (A)**  
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**APPENDIX**

**PETITIONER(S)' EXHIBITS**  
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**P1- THE TRUE COPY OF THE DETAILED STATEMENT OF SALES BILLS NOS.237 TO 241 CONTAINING QUANTITY, GROSS AMOUNT, SCHEME DISCOUNT, FREIGHT SUBSIDY, CASH DISCOUNT ETC.**

**P2- THE TRUE COPY OF THE RESPECTIVE SALES INVOICES NOS.237 TO 241 ISSUED BY THE PETITIONER COMPANY TO M/S.NEW ROYAL AUTOMOBILES, TRIVANDRUM.**

**P3- THE TRUE COPY OF THE DETENTION NOTICE NO.OR 56/15-16 DATED 30.07.2015 ISSUED BY THE SECOND RESPONDENT U/S 47(2) OF THE KVAT ACT TO THE PETITIONER.**

**RESPONDENT(S)' EXHIBITS:**  
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**NIL**

**//TRUE COPY//**

**P.S.TO JUDGE**

**Ms**v**/**

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

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W.P.(C).No.27005 of 2015

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Dated this the 8<sup>th</sup> day of September, 2015

**JUDGMENT**

The Petitioner, who is a registered dealer under the KVAT Act is aggrieved by Ext.P3 notice issued to him detaining a consignment of engine oil that was being transported at the instance of the petitioner was detained by the respondents. 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. It is submitted by counsel for the petitioner that owing to the urgent need for the consignment, the petitioner has already paid the amount demanded by way of security deposit in Ext.P3 notice and the limited prayer of the petitioner in the writ petition is for a direction to the 2<sup>nd</sup> respondent to transfer the files to the adjudicating authority expeditiously for an adjudication of the issue.

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 a direction to the 2<sup>nd</sup> respondent to transfer the files pertaining to the detention under Ext.P3, to the adjudicating authority within a period of two weeks from the date of receipt of a copy of this judgment, so that the adjudication in the matter can be completed within an outer limit of 6 weeks from the date of receipt of a copy of this judgment. The adjudicating authority shall pass orders after hearing the petitioner.

The writ petition disposed as above.

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

mns/